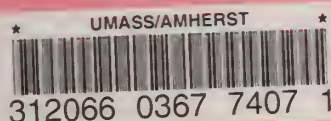
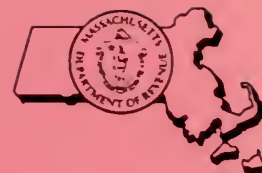


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Massachusetts Department of Revenue Division of Local Services
Frederick A. Laskey, Commissioner Joseph J. Chessey, Jr., Deputy Commissioner



FY2000 Cherry Sheet Manual

Prepared by the Municipal Data Management and Technical Assistance Bureau, January 2000

GOVERNMENT DOCUMENTS
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I. Introduction

The Division of Local Services (DLS) has developed the FY2000 Cherry Sheet Manual to guide public officials, as well as private citizens and organizations interested in municipal finance, through the FY2000 Cherry Sheet. We hope this guide will assist you in understanding how the programs on the Cherry Sheet work.

PURPOSE OF THE CHERRY SHEETS

Named for the cherry-colored paper on which it was originally printed, the Cherry Sheet is the official notification from the Commissioner of Revenue of the next fiscal year's state aid and assessments to cities, towns, and regional school districts.

The purpose of the Cherry Sheet is to ensure that local budgets reflect realistic estimates of the amount of revenue a municipality and regional school district will actually receive from the state during the upcoming year, as well as the amounts that will be assessed upon local governments to pay for a variety of state or sub-state programs in which they participate. The Tax Rate Recapitulation Sheet, filed by local assessors with the Division of Local Services to certify property tax rates, must reflect the receipts and charges contained on the Cherry Sheet.

HOW TO USE THE FY2000 CHERRY SHEET MANUAL

This manual presents information on each of the programs that comprise the FY2000 Municipal and Regional Cherry Sheets. The following features of the receipt and assessment programs that appear on the Cherry Sheet are described below. Agency refers to the state agency administering the program.

- Program Title
- Line Number on the Cherry Sheet
- Law(s) Creating/Modifying Program
- State Budget Account Number
- Agency
- Amount
- Purpose
- Distribution/Reimbursement and Assessment/Charge Formula
- Administration
- Payment Schedule

This manual is organized into seven sections. Section I provides an introduction to the manual. Municipal and Regional Cherry Sheet Receipt Programs are described in Section II. Section III provides a description of Municipal and Regional Cherry Sheet Assessments. The FY2000 payment schedule for the Cherry Sheet Programs can be found in Section IV. Other Cherry Sheet resources available through the Division of Local Services are listed in Section V. In Section VI, we provide sample copies of all three Cherry Sheet forms showing the

FY2000 state totals. In the final section, Section VII, we provide detailed reports of receipt and charge programs by city, town and regional school district.

FY2000 CHERRY SHEET SUMMARY

This year DLS released the FY2000 Cherry Sheets on November 22. DLS mailed local officials copies of their Cherry Sheets printed on the traditional pink and green paper. In addition, the FY2000 Cherry Sheets were available electronically through the DLS Internet World Wide Web site the day after final budget action was taken (see Cherry Sheet Resources in Section V of this manual).

For the eighth consecutive year, Cherry Sheet receipts increased significantly, from \$4.174 billion in FY1999 to \$4.538 billion in FY2000. This FY2000 Cherry Sheet total is an increase of \$364.8 million, or 8.7 percent over the previous year. The Cherry Sheets also include estimated municipal charges totaling \$216.5 million, which is an increase of approximately \$4.9 million, (2.3 percent) over the FY1999 total of \$211.6 million. We show trends in Cherry Sheet aid by program and state totals in two tables on pages 3 and 4.

Significant features of the FY2000 Cherry Sheets are:

- a \$237.2 million increase in Chapter 70 Education Aid
- a \$72.5 million increase in Lottery Aid

The FY2000 Cherry Sheet receipt and assessment program formulas that use Equalized Valuations (EQV) reflect 1998 Equalized Valuations. Also, as specified by the FY2000 state budget, the United States Census Bureau's 1996 population estimates are used in all formulas that require population estimates.

Since FY88, the Department of Revenue has implemented a provision of state law (Chapter 58, §18F) that allows the withholding of state aid to cities and towns that have not submitted the prior year's Schedule A to the Department of Revenue. This provision of the law will continue to be enforced. All withheld aid is distributed to the appropriate municipality once the report has been submitted and accepted by the Division of Local Services.

Cherry Sheet Estimates by Program, FY1995 thru FY2000
All Municipalities and Regional School Districts

Education Aid	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	\$ Chg FY1999- FY2000	% Chg	\$ Chg FY1995- FY2000	% Chg
Chapter 70	1,622,501,870	1,831,818,547	2,061,593,725	2,288,742,702	2,566,134,016	2,803,332,955	237,198,939	9.2	1,180,831,085	72.8
School Transportation	57,600,001	57,600,000	57,600,004	57,599,996	57,600,000	57,600,000	0	0.00	-1	0.0
School Construction	168,591,631	174,348,518	187,466,016	211,135,705	234,572,324	273,977,528	39,405,204	16.8	105,385,897	62.5
Regional School Transportation	26,939,605	26,939,604	27,939,604	28,639,607	33,987,758	40,605,178	6,617,420	19.5	13,665,573	50.7
Retired Teachers' Pensions	34,000,000	35,500,000	35,000,000	35,000,000	35,000,000	39,000,000	4,000,000	11.4	5,000,000	14.7
Tuition of State Wards	2,485,168	3,986,947	7,508,959	16,585,422	17,082,980	14,129,445	-2,953,535	-17.3	11,644,277	468.6
Racial Equality	24,398,222	24,398,223	24,398,223	24,398,223	24,398,223	24,398,221	-2	0.0	-1	0.0
School Lunch	5,169,844	5,150,903	5,143,509	4,873,818	5,126,830	5,121,451	-5,379	-0.1	-48,393	-0.9
Subtotal, All Education Aid	1,941,686,341	2,159,742,742	2,406,650,040	2,666,975,473	2,973,902,131	3,258,164,778	284,262,647	9.6	1,316,478,437	67.8
General Government										
Lottery	391,600,000	442,600,000	484,180,000	539,665,201	597,453,642	670,000,000	72,546,358	12.1	278,400,000	71.1
Additional Assistance	476,315,282	476,315,282	476,315,282	476,315,282	476,315,282	476,315,282	0	0.0	0	0.0
Highway Fund	43,472,110	43,472,110	43,472,110	43,472,110	43,472,110	43,472,110	0	0.0	0	0.0
Local Share of Racing Taxes	1,366,343	1,433,572	1,584,192	1,633,059	1,485,252	1,549,010	63,758	4.3	182,667	13.4
Regional Public Libraries	11,756,605	11,757,470	11,780,522	10,295,610	9,669,622	9,529,812	-139,810	-1.4	-2,226,793	-18.9
Police Career Incentive	11,500,000	11,500,000	12,660,093	17,529,397	20,460,923	23,737,040	3,276,117	16.0	12,237,040	106.4
Urban Renewal Projects	2,700,649	2,612,519	2,612,519	2,722,823	2,675,904	2,582,469	-93,435	-3.5	-118,180	-4.4
Veterans' Benefits	11,656,783	10,334,296	10,300,000	8,610,000	8,413,276	7,706,310	-706,966	-8.4	-3,950,473	-33.9
Exempt: Vets, Blind, & Svng Sp	4,462,662	4,500,000	4,500,000	8,208,220	7,885,380	8,085,108	199,728	2.5	3,622,446	81.2
Exemptions: Elderly	14,371,802	14,040,954	13,600,000	13,400,000	12,956,990	12,380,250	-576,740	-4.5	-1,991,552	-13.9
State Owned Land	6,500,000	6,900,000	7,900,000	10,000,000	12,000,000	15,000,000	3,000,000	25.0	8,500,000	130.8
Public Libraries	6,899,804	6,899,804	6,899,804	6,899,804	6,899,804	9,899,804	3,000,000	43.5	3,000,000	43.5
Subtotal, General Government	982,602,040	1,032,366,007	1,075,804,522	1,138,751,506	1,199,688,185	1,280,257,195	80,569,010	6.7	297,655,155	30.3
Total Estimated Receipts	2,924,288,381	3,192,108,749	3,482,454,562	3,805,726,979	4,173,590,316	4,538,421,973	364,831,657	8.7	1,614,133,592	55.2

Cherry Sheet State Aid FY1992 to FY2000 Massachusetts State Totals

Receipts

	<u>Municipalities</u>	<u>Regionals</u>	<u>Combined</u>	<i>Combined Percent Change</i>
FY1992	2,057,096,860	270,426,888	2,327,523,748	-10.8
FY1993	2,192,530,849	295,575,733	2,488,106,582	6.9
FY1994	2,349,182,790	323,349,018	2,672,531,808	7.4
FY1995	2,550,609,971	373,678,410	2,924,288,381	9.4
FY1996	2,793,297,553	398,811,196	3,192,108,749	9.2
FY1997	3,058,604,604	423,849,958	3,482,454,562	9.1
FY1998	3,353,088,201	452,638,778	3,805,726,979	9.3
FY1999	3,673,491,516	500,098,800	4,173,590,316	9.7
FY2000	3,983,969,012	554,452,961	4,538,421,973	8.7

Assessments

	<u>Municipalities</u>	<u>Regionals</u>	<u>Combined</u>	<i>Combined Percent Change</i>
FY1992	183,125,842	140,583	183,266,425	3.1
FY1993	188,463,783	138,799	188,602,582	2.9
FY1994	191,949,485	136,894	192,086,379	1.8
FY1995	196,140,454	101,350	196,241,804	2.2
FY1996	200,890,171	69,034	200,959,205	2.4
FY1997	204,195,165	148,052	204,343,217	1.7
FY1998	208,821,552	120,306	208,941,858	2.3
FY1999	211,357,019	262,140	211,619,159	1.3
FY2000	216,217,247	236,975	216,454,222	2.3

Net State Aid (receipts minus assessments)

	<u>Municipalities</u>	<u>Regionals</u>	<u>Combined</u>	<i>Combined Percent Change</i>
FY1992	1,873,971,018	270,286,305	2,144,257,323	-11.8
FY1993	2,004,067,066	295,436,934	2,299,504,000	7.2
FY1994	2,157,233,305	323,212,124	2,480,445,429	7.9
FY1995	2,354,469,517	373,577,060	2,728,046,577	10.0
FY1996	2,592,407,382	398,742,162	2,991,149,544	9.6
FY1997	2,854,409,439	423,701,906	3,278,111,345	9.6
FY1998	3,144,266,649	452,518,472	3,596,785,121	9.7
FY1999	3,462,134,497	499,836,660	3,961,971,157	10.2
FY2000	3,767,751,765	554,215,986	4,321,967,751	9.1

Total Cherry Sheet Receipts, FY1992-FY2000



II. Cherry Sheet Receipts

Chapter 58, Section 25A of the Massachusetts General Laws provides that the Commissioner of Revenue estimate the state's funding of local reimbursement and assistance programs as authorized by law and appropriated by the legislature. Local assessors are required to use these figures when determining the local property tax rate.

Cherry Sheet receipts appear on two forms: CS 1-ER, which notifies municipalities of estimated receipts and CS 2-ER, which notifies regional school districts of estimated receipts (and charges).

There are nineteen different receipt items listed on the Cherry Sheet. However, several of them represent more than one state budget account, each of which has a specific purpose and method of allocating funds, as described in this manual.

Generally speaking, funds are allocated either through distribution formulas or reimbursement formulas. Distribution formulas often incorporate equity factors such as property wealth, income and effort. Reimbursement formulas provide full or partial funding for program expenditures or foregone revenues.

In addition to reimbursements and distributions, it should also be noted that certain programs on forms CS 1-ER and CS 2-ER are designated as "Offset Items." These items are amounts that constitute categorical aid, i.e., funds that must be spent for specific municipal and regional school district programs.

Funds received under programs designated as "Offset Items" may be spent without appropriation in the local budget. All other receipt items on the Cherry Sheet are considered revenues of the municipality's or regional school district's general fund and may be spent for any purpose, subject to appropriation.

Cherry Sheet Receipt Programs

Cherry Sheet Receipt Programs

Chapter 70

A-1

Law Creating/Modifying Program:	Ch. 70, Ch. 71, Acts of 1993
State Budget Account Number:	7061-0008
Agency:	Department of Education
Total Amount:	\$2,803,332,955
All Municipal:	\$2,332,922,208
All Regional:	\$ 470,410,747

PURPOSE: The Education Reform Act of 1993 had a substantial impact on municipal finance and in particular, on the level of local aid received by municipalities and regional school districts, hereafter referred to collectively as districts. Education Reform was undertaken in an effort to ensure both equitable and adequate funding of the Commonwealth's public schools over a seven year period.

Equity is ensured by establishing the level of local funding support each district must make to education based on its ability to pay. If not already at this level, a district's local funding target will increase annually until it equals the Gross Standard of Effort, the level of local funding that will ensure that each district is supporting education at a comparable level relative to ability to pay.

Adequacy is achieved through the establishment and attainment of a total spending target - the Foundation Budget - for each district. Through a combination of state aid and local effort, all districts have reached this level by FY2000. While FY2000 marks the end of the state funding increases specifically prescribed in Chapter 70, future aid increases are likely to be more modest and aimed at maintaining foundation spending.

Certain terms referenced in the descriptions below are defined in the glossary at the end of this section.

DISTRIBUTION FORMULA: Education Reform allocates Chapter 70 Aid through a formula, which is administered by the Department of Education (DOE). Generally, the formula compares a district's prior year net school spending requirement (local contribution plus state aid) to its prescribed Foundation Budget, and compares the amount of local funds supporting net school spending (local contribution) to the district's prescribed Gross Standard of Effort.

Cherry Sheet Receipt Programs

Net school spending that is less than the Foundation Budget results in a "spending gap." Under the Education Reform Act, this spending gap will be closed by FY2000 through a combination of increases in state and local funds.

Comparisons of net school spending to the Foundation Budget, and of local contribution to the Gross Standard of Effort, yield one of four possible categories for a district. These categories determine whether a district's local contribution must increase in the next fiscal year.

Exhibit 1 Local School Spending Requirements

		Gross Standard of Effort			
		Above	Below		
Foundation Budget	Above	<i>Category 1</i> Option to Reduce to Gross Standard of Effort	<i>Category 2</i> Increase by the Municipal Revenue Growth Factor	Above	
	Below	<i>Category 3</i> Reduce to Gross Standard of Effort, or FY93 local contribution, whichever is greater	<i>Category 4</i> Increase by Municipal Revenue Growth Factor and New Local Effort	Below	
		Above	Below		

Aid Calculations

A district's Chapter 70 Aid allocation is comprised of one or more of the following components.

Base Aid - Districts are guaranteed a certain base amount of aid that is increased annually by new increments in the following categories: Minimum Aid, Foundation Aid, and School Choice Aid. However, outside section 3 of the FY2000 budget states that all FY2000 aid except the aid categorized as "Non-recurring" supplemental aid shall become part of base aid in FY2001. It is important to note that, when Education Reform was implemented in FY94, the sum of the FY93 amounts of Chapter 70, Chapter 71 (Regional School Aid), Equal Education Opportunity Grants, and Per Pupil Education Aid were consolidated into Base Aid. The FY93 amounts were a function of the old Chapter 70 formula, the "gap" formula used during the mid and late 1980's, and the percentage and per capita aid reductions that occurred between FY90 and FY92.

Cherry Sheet Receipt Programs

Foundation Aid - The amount of new Foundation Aid a district receives in any year is a function of its foundation gap. A foundation gap occurs when, based on its ability to pay, a community is unable to reach its Foundation Budget through local effort. In FY2000, a district will receive Foundation Aid equal to 100 percent of its foundation gap.

Minimum Aid - If a district is not receiving at least \$150 per pupil in Foundation Aid, the district will receive Minimum Aid so that the combined Minimum Aid and Foundation Aid amounts will total at least \$150 per pupil.

Equity Aid - For those districts whose local funding (local contribution) exceeds the Gross Standard of Effort, Equity Aid is intended to allow a district to reduce its local support for education to its Gross Standard of Effort, the level established to equalize local support for education across all districts in the Commonwealth.

The equity gap is a function of the amount of local spending that exceeds the Gross Standard. This amount is reduced by the amount of local spending in excess of the foundation. Equity Aid is subtracted from the district's minimum local contribution which decreases the level of local dollars that must be expended during the fiscal year to support education.

Overburden Aid - This aid assists low and moderate wealth communities in closing their Standard of Effort gap. A Standard of Effort gap occurs when the local contribution is less than the local contribution needed to reach the foundation budget. First, an "overburden percentage" is calculated, to determine the share of the gap to be filled by the state. If a city's or town's 1989 income per capita was below the statewide average of \$17,224, the gap will be filled entirely by state aid. For a community of above-average income, the state share is determined by where the community stands relative to the statewide average "adjusted equalized valuation per pupil." The adjusted equalized valuation is a measure of a municipality's ability to pay and is calculated by multiplying its equalized valuation by the ratio of its per capita income to the statewide average per capita income. It is important to note that the amount of Overburden Aid received is considered temporary aid and is not added to next year's base aid, but is recalculated annually. As a result, decreases in Overburden Aid between years can cause total Chapter 70 aid to increase more slowly than expected or even decrease in some cases.

Adjusted EQV/Pupil Percent of Average	Overburden Percentage
under 95%	100%
between 95-120%	75-100%
over 120%	0%

The Standard of Effort gap is multiplied by the overburden percentage to arrive at a "gross overburden" figure. Overburden Aid represents the same share of this gross amount as the foundation percentage (100 percent in FY2000).

Cherry Sheet Receipt Programs

Note that in any year in which a municipality receives an increase in local aid accounts for Lottery or Additional Assistance, Education Reform requires that 75 percent of these increases offset the amount of Overburden Aid due a district. This provision has been suspended by annual budget language since FY94.

School Choice Aid - If a district is spending below the Foundation Budget and it was a "sending" district under school choice in FY99, it will receive FY2000 New Choice Aid in an amount equal to any increase in its FY99 estimated gross school choice liability, when compared to the previous year.

Charter School Aid - Beginning in FY99, no new charter aid will be included in Chapter 70 aid, and any Charter Aid distributed in FY98 and prior years has been included in FY99 base aid.

Labor Market Area (LMA) Transition Aid - In FY99, Foundation Budgets were calculated using new labor market area designations. The Legislature appropriated \$8.1 million to hold districts harmless from any loss of Chapter 70 aid due to changes in the labor market areas. LMA aid is for FY99 only, and has not been included in the FY2000 base aid calculation.

Non-Recurring Supplemental Aid - This supplemental aid guaranteed that each district reached 101.36 of its FY2000 Foundation Budget. It is not intended to be part of base aid going forward into FY2001.

ADMINISTRATION: The Education Reform formula is administered by the Department of Education. Before receiving any education aid, all districts are required to submit End-of-Year Pupil and Financial Reports to the Department. The data contained in these reports are necessary to many of the aid calculations and are used to demonstrate compliance with the spending requirements. By March 1st of each year, the Commissioner of Education must notify all districts of their minimum local contribution and Chapter 70 Aid for the following fiscal year.

A district's failure, in a given fiscal year, to spend at least 95 percent of its net school spending requirement will result in a reduction of Chapter 70 Aid in the following fiscal year.

PAYMENT SCHEDULE: Quarterly.

Cherry Sheet Receipt Programs

EDUCATION REFORM GLOSSARY

Excess Debt for FY2000 A district's excess debt is an amount calculated by DOE that reduces the district's minimum contribution for that fiscal year. To derive excess debt, a district's long-term debt (net of School Building Assistance aid) is divided by its foundation enrollment. If this long-term debt per pupil exceeds the FY99 statewide average of \$130 per pupil, the district qualifies for FY2000 excess debt. The difference between the district's per pupil debt and the statewide average is then multiplied by the district's foundation enrollment to produce the FY2000 excess debt amount. This amount reduces the district's minimum local contribution for the year.

Foundation Budget The Foundation Budget, which is determined by DOE, is a target level of spending designed to insure a quality level of education in each district. The Foundation Budget is the sum of six factors. These factors are: payroll, non-salary expenses, professional development, expanded programs, extraordinary maintenance, and books and equipment. Each of these factors is calculated using the previous year's end-of-year pupil enrollment with adjustment made for special education, bilingual and low income students. An annual adjustment is also made for inflation.

The Foundation Budget establishes spending targets by grade (pre-school, kindergarten, elementary, junior high and high school) and program (special education, bilingual, vocational and low income). Grade and program spending targets are intended to serve as guidelines only and are not binding on local school districts.

Gross Standard of Effort The Gross Standard of Effort establishes the maximum level of local financial support that a district must provide to education, although it may choose to exceed that requirement.

In FY94, the Gross Standard of Effort for each municipality was calculated by multiplying its adjusted equalized valuation by an "implicit" school tax rate of \$9.40 per \$1,000 of adjusted equalized valuation. Adjusted equalized valuation was used as a measure of a municipality's ability to pay and was calculated by multiplying its 1992 equalized valuation by the ratio of its per capita income to the statewide average per capita income.

Each year, the Gross Standard of Effort for each municipality is increased by that year's Municipal Revenue Growth Factor.

Local Contribution Section 262 of the FY95 state budget effectively modified the local contribution so that it is based upon required spending, rather than actual spending. If a district chooses to spend more than its minimum requirement in a given year, it is not forced to maintain that additional spending in subsequent years. This figure represents the share of required net school spending financed from local revenue.

Cherry Sheet Receipt Programs

Minimum Local Contribution A district's minimum local contribution is its local spending requirement for a given fiscal year. The minimum local contribution is the sum of its preliminary local contribution plus any additional local funds it must expend to close a Standard of Effort gap. For many districts the preliminary local contribution is calculated by increasing the prior year's local contribution by the growth factor. However, the preliminary local contribution does take into consideration where the district falls in terms of its Foundation Budget and Gross Standard of Effort. Exhibit 1 illustrates how the preliminary local contribution changes as a function of a district's net school spending in relation to its Foundation Budget and its local contribution in relation to its Gross Standard of Effort. The minimum local contribution is reduced by the amount a district receives in Equity Aid and excess debt. However, if the district is above foundation, these reductions cannot bring a district below foundation.

Municipal Revenue Growth Factor The Municipal Revenue Growth Factor (MRGF) is an estimate of the percentage change in FY2000 revenue growth for each city and town. Calculated by the Department of Revenue's Division of Local Services (DLS), it represents the combined percentage increase in the following four revenue components:

2½ Percent Increase in the Levy Limit The first component of the formula is an automatic 2½ percent increase in the previous year's levy limit (net of overrides and debt exclusions). If a community's FY99 tax rate was not set as of early January 1999 (when the FY2000 factors were calculated), DLS used an estimate of its FY99 limit.

Estimated New Property Growth Proposition 2½ allows communities to increase their limits above the standard 2½ percent, in order to reflect new building and renovation activity that has expanded the tax base. The most recent three years of new growth are averaged in terms of the percentage increase they accounted for in the previous year's limit. The maximum of these three percentages is compared to the average of the other two. If the difference exceeds two percentage points, then the maximum is considered to represent an aberration. In this case, the lowest three years out of the most recent four years are used to estimate the new growth rate of increase. This rate is applied to the FY99 levy limit in order to arrive at the estimated levy increase due to new growth in FY2000.

Changes in General Revenue Sharing State Aid, FY99 to FY2000 The combined change in cherry sheet estimated receipts for the Additional Assistance, State-Owned Land and Lottery accounts is required by statute to be incorporated into the factor. There has been no change in the Additional Assistance receipts since this program has been level funded in recent years. Because FY2000 State-Owned Land estimates were not available until after this factor was calculated, the State-Owned Land estimate is based on the Governor's proposed budget. The Lottery portion of this component includes the entire \$72.5 million FY2000 Lottery Aid increase.

Change in Unrestricted Local Receipts The combined change between the budgeted FY98 and the budgeted FY99 recurring general-purpose local receipts on Schedule A of

Cherry Sheet Receipt Programs

the Tax Rate Recapitulation Sheet is calculated for each municipality. The revenue categories included are motor vehicle excise; other excise; penalties and interest on taxes; payments in lieu of taxes; fines and forfeits; investment income; and miscellaneous recurring receipts. In FY2000, FY99 estimated receipts were compared to the FY98 estimated receipts on the Tax Recapitulation Sheet.

Net School Spending "Net school spending" is the amount a district spends in a given year for the support of public education including certain expenditures made by a municipality on behalf of its local school district. Net school spending does not include expenditures for certain classes of long-term debt service, school lunches, community services, fixed assets or student transportation. It also does "not include tuition revenue from activity, admission, other charges or any other revenue attributable to public education."

Each district reports its estimated net school spending to the Department of Education on Schedule 19 of the End-of-Year Pupil and Financial Report.

Net School Spending Requirement The net school spending requirement in FY2000 is the sum of a district's minimum local contribution and its FY2000 Chapter 70 Aid. Municipalities and regional school districts must appropriate funds sufficient to meet the net school spending requirement. Over and above the net school spending requirement, funds need to be appropriated to support costs of student transportation, fixed assets, long term debt service and other costs not eligible to meet the net school spending requirement. Detailed definitions of those costs that qualify as net school spending can be found in Regulations for School Finance: Student and Financial Accounting, Reporting and Documentation Requirements (603 CMR 10.00) issued by the Massachusetts Department of Education.

Section 126 of Chapter 194 of the Acts of 1998, limits the net school spending requirement for regional vocational districts to 150 percent of the foundation budget. When the net school spending requirement exceeds 150 percent of the foundation budget, the required local contributions of the member town are reduced proportionately. Any reduction is applied to any below foundation districts to which the municipality belongs.

Standard of Effort The Standard of Effort is the amount of local contribution needed to reach the Foundation Budget or the Gross Standard of Effort, whichever is less.

Cherry Sheet Receipt Programs

School Transportation Programs

A-2

Law(s) Creating/Modifying Program:	Ch. 71 §§7A, 7B, 37D, Ch. 71A, §8, Ch. 71B, §14, Ch. 74, §8A
State Budget Account Number:	7035-0004
Agency:	Department of Education
Total Amount:	\$57,723,846
All Municipal:	\$55,688,473
All Regional:	\$ 2,035,373

PURPOSE: To reimburse all or part of the costs, subject to appropriation, incurred by a municipality or regional school district for pupil transportation.

REIMBURSEMENT FORMULAS:

Pupil Transportation - Ch. 71, §7A:

The Department of Education calculates a per rider rate for public school transportation and private school transportation. The state reimburses based on the lower of the two rates for pupil transportation provided that:

- a) the pupil resides at least 1½ miles from school as measured by a common route
- b) the contract for transporting pupils is awarded to the lowest bidder except where the lowest bidder is unacceptable to the school committee (the committee must show justification).

School Transportation - Ch. 71, §7B:

Provides for the partial reimbursement of the cost not reimbursable under Section 7A incurred by a school district for the transportation of pupils to and from school on mass public transit. Aid is limited to the direct costs of transportation, the indirect cost of maintaining public transit services, or 20 cents per day per rider, whichever is less. Riders must live at least 1½ miles from school for their transportation costs to be eligible for reimbursement.

Racial Imbalance Transportation - Ch. 71, §37D:

Reimburses the cost of transporting pupils for the purpose of achieving racial balance.

Bilingual and Special Needs Transportation - Ch. 71A, §8 and Ch. 71B, §14:

Cherry Sheet Receipt Programs

Reimburses municipalities for costs incurred for the transportation of bilingual and special needs pupils to and from schools. The reimbursement of a district's bilingual and special needs per rider costs will equal the local cost for a regular rider, plus the difference between that cost and the special or bilingual cost, provided that the difference does not exceed 110 percent of the state average difference.

Outside Vocational School Transportation - Ch. 74, §8A:

Reimburses 50 percent of the cost of transporting pupils to occupational programs outside the school district.

Ch. 71, §7A, §7B, and §16C reimburse school districts for 100 percent of non-public school transportation.

ADMINISTRATION: The FY2000 reimbursement is for costs incurred in the 1998-1999 school year. The Department of Education calculates pupil transportation reimbursements according to the above formulas based on figures provided by school districts in End-of-Year Pupil and Financial Reports. The Department of Education certifies to the Comptroller the amounts to be reimbursed to each municipality and regional school district. Beginning in FY2000, the Department of Education will reimburse municipalities and regional school districts one-half of the FY99 total reimbursement if they have submitted the End of the Year Pupil and Financial Report to the Department of Education by September 30th. Final reimbursements made in June will reflect information reported on the FY1999 End of Year Pupil and Financial Report.

Funds under Ch. 71, §7A are reimbursed to municipalities only; both municipalities and regional school districts receive funds under the other programs. Regional school districts are reimbursed for transportation costs under Ch. 71, §16C; see Regional Receipt Item Number A-4.

Of the \$57,723,846 appearing on the FY2000 Cherry Sheet, \$123,846 is attributable to the Regional School Transportation program (Ch. 71, §16C) which is paid to two municipalities.

PAYMENT SCHEDULE: Semi-annually, after filing.

Cherry Sheet Receipt Programs

School Construction

A-3

Law(s) Creating/Modifying Program:	Ch. 645, Acts of 1948, Ch. 511, Acts of 1976, Ch. 746, Acts of 1987, Ch. 232, Acts of 1989, Ch. 150, Acts of 1990, Ch. 133, Acts of 1992
State Budget Account Number:	7052-0003 7052-0004 7052-0005 7052-0006 7052-0007
Agency:	Department of Education
Total Amount:	\$273,977,528
All Municipal:	\$236,781,004
All Regional:	\$ 37,196,524

PURPOSE: To provide financial assistance to municipalities and regional school districts to plan and construct school buildings. Projects include new buildings, additions, renovations, and major building repair projects.

REIMBURSEMENT FORMULA: Any municipality or regional school district may apply for a school construction grant to cover part of the cost of an approved school project. Total grants are between 50 percent and 90 percent of costs. Each municipality's level of reimbursement is specified by statute. However, reimbursement for all projects to reduce or eliminate racial imbalance is 90 percent. The level of reimbursement for regional school districts is calculated by multiplying the capital assessment ratio for each member municipality (as established by regional agreement) by the grant percentage as specified by statute and summing the results. The number of payments received by the grant recipient is equal to the number of years for which indebtedness is incurred to finance the project, but not less than five or more than twenty years.

ADMINISTRATION: Municipalities and regional school districts file capital project applications with the School Governance/Building Assistance Cluster of the Department of Education. Then, each June all completed applications are reviewed, and those that are accepted are prioritized according to criteria established by the state legislature. The ranked projects are submitted to the Board of Education at its monthly meeting to establish the order of project approval in the next fiscal year.

Cherry Sheet Receipt Programs

The School Building Assistance (SBA) project priority formula was outlined in recent amendments to the SBA Act. The priority list begins with special projects (if there are any), followed by the category 1, category 2 and category 3 projects. The category 1 projects are designed to correct racial imbalance. Category 2 projects either relieve or prevent overcrowded conditions or make necessary repairs in an effort to mitigate accreditation issues. The last category of projects, category 3, are projects designed to improve facilities and programs and possibly extend the life of school buildings. It is important to note that since FY91, each year's state budget has maintained the order and priority of projects on the prior year's annual list for categories 2 and 3.

Each fiscal year, the legislature approves the annual SBA authorization, which allows the Board of Education to approve grants during the year. The legislature agrees to fund these grants in the following fiscal year from the *All Other First Annual Payments* account. Grants for desegregation projects are funded from the category 1 *First Annual Payments for Desegregation Projects* account. The *Ongoing Payments* account provides for all second and subsequent payments of approved school construction grants. The *Other Reimbursable Costs* account provides for other construction related activities including: reimbursement for leases for vocational space and capital costs associated with a buy-in to a regional school district.

The account numbers are for the following payments:

7052-0003	<i>First Annual Payments for Desegregation Projects</i>
7052-0004	<i>All Other First Annual Payments</i>
7052-0005	<i>Ongoing Payments</i>
7052-0006	<i>Other Reimbursable Costs</i>
7052-0007	<i>Safety Projects</i>

Chapter 194, §241 of the Acts of 1998 (FY99 State Budget) amends Chapter 645 and requires districts to spend at least 50 percent of the foundation budget allotment for ordinary maintenance (including utility costs) and extraordinary maintenance to be eligible for future SBA project approvals and payments. The Board of Education and the Division of Local Services (DLS) will administer jointly a waiver process for unanticipated or extraordinary changes in maintenance spending. Criteria for the waiver will include, but not be limited to, the impact on spending due to the opening of a new school building, the closing of an existing school building or the completion of a major renovation project.

Note that the *Safety Projects* account is included in the state budget but the payments are not on the Cherry Sheets, as they are for one-time and emergency situations that occur during the fiscal year.

The FY99 state budget (Ch. 194, §242) extended this program's authorization through FY2003. The Department of Education certifies to the Comptroller the amounts to be provided.

Cherry Sheet Receipt Programs

PAYMENT SCHEDULE: Payments are made annually for each project, during the quarter in which the project's construction started. Municipalities must submit evidence that a project has started in order to receive the first annual payment. The first annual payment is made in the next fiscal year after the project has started. The final grant payment is made only after both the project and the project audit are completed.

Cherry Sheet Receipt Programs

Retired Teachers' Pensions

A-4

Law Creating/Modifying Program:

Ch. 32, §(2) (C)

State Budget Account Number:

0612-1010

Agency:

Teachers' Retirement Board

Total Amount:

\$39,000,000

PURPOSE: To reimburse the City of Boston for the cost of paying pensions to retired teachers not covered by the state teachers' retirement system. (All other teachers are covered by the state teachers' retirement system.)

REIMBURSEMENT FORMULA: The City of Boston is reimbursed 97 percent of contributory pension and 100 percent of non-contributory pension expenses for FY2000.

ADMINISTRATION: The Boston Retirement Board certifies the pensions to be paid to the State Teachers' Retirement Board. The State Teachers' Retirement Board certifies to the Comptroller the reimbursement to the City of Boston.

PAYMENT SCHEDULE: Annually, September.

Cherry Sheet Receipt Programs

Regional School Transportation

(Regional) A-4

Law(s) Creating/Modifying Program:	Ch. 71, §16C
State Budget Account Number:	7035-0006
Agency:	Department of Education
Total Amount:	\$40,481,332

PURPOSE: To reimburse the cost of regional school transportation.

REIMBURSEMENT FORMULA: The state reimburses a portion of the cost of regional school transportation. Costs eligible for reimbursement are limited to those incurred in transporting pupils who live at least 1½ miles from school.

ADMINISTRATION: Reimbursement during any fiscal year is for costs incurred in the prior school year. The Department of Education calculates pupil transportation reimbursements based on figures provided by school districts in End-of-Year Pupil and Financial Reports. The Department of Education certifies to the Comptroller the amounts to be reimbursed to each regional school district. Beginning in FY2000, the Department of Education will reimburse municipalities and regional school districts one-half of the FY99 total reimbursement if they have submitted the End of the Year Pupil and Financial Report to the Department of Education by September 30th. Final reimbursements made in June will reflect information reported on the FY1999 End of Year Pupil and Financial Report.

PAYMENT SCHEDULE: Semi-annually, after filing.

Cherry Sheet Receipt Programs

Tuition of State Wards

A-5

Law(s) Creating/Modifying Program:	Ch. 76, §7-9, Ch. 745 §7A, Ch. 71, §71f, Ch. 60, Acts of 1994
State Budget Account Number:	7061-0009
Agency:	Department of Education
Total Amount:	\$14,128,445
All Municipal:	\$11,428,188
All Regional:	\$ 2,701,257

PURPOSE: To reimburse cities, towns and regional school districts for the cost of public elementary or high school tuition of state wards. State wards are pupils who reside in foster or group care under the jurisdiction of the Department of Social Services. The FY98 payment was made in August of 1999. The FY2000 payment will be made in June of 2000.

REIMBURSEMENT FORMULA: Entitlements are based upon the average costs for instruction, administration, maintenance, fixed charges, principals, audio-visual services, and other pupil services in the pupil's grade range and program type. The FY99 appropriation covered 100 percent of the cost of educating state wards during FY97. The FY2000 appropriation is projected to also cover 100 percent of the costs.

It is important to note that for districts that do not account for these tuition receipts in a revolving fund, they will be considered school revenues by the Department of Education when determining compliance with net school spending. To determine net school spending in FY2000, the Department of Education will reduce reported FY2000 net school spending by the FY99 actual reimbursement for the tuition of state wards (paid in August of 1999) rather than the FY2000 cherry sheet estimate.

ADMINISTRATION: Superintendents submit claims for FTE average membership in the prior school year to the Department of Education. The Department of Education verifies these claims with Department of Social Services data.

PAYMENT SCHEDULE: Annually, 4th Quarter.

Cherry Sheet Receipt Programs

Racial Equality

A-6

Law Creating/Modifying Program: Ch. 76, §12A, Ch. 71, §37I & J, Ch. 15, §1I

Agency: Department of Education

Total Amount: \$24,398,221

All Municipal: \$23,476,045

All Regional: \$ 922,176

PAYMENT SCHEDULE: Quarterly, after filing as follows: (1) grant application form and budget form to receive the first payment and (2) request for funds forms to receive the last three quarterly payments.

This Municipal and Regional Cherry Sheet Receipt Item is comprised of three accounts: Racial Imbalance, Magnet Education and Equal Education Improvement.

RACIAL IMBALANCE (METCO)

Budget Account Number: 7010-0012

Total Amount: \$11,150,221

All Municipal: \$10,228,045

All Regional: \$ 922,176

PURPOSE: To reduce or eliminate racial imbalance by providing minority children from racially imbalanced schools in Boston and Springfield an option to attend schools in another municipality or regional school district.

REIMBURSEMENT FORMULA: The receiving school district is reimbursed for its actual and specifically documented incremental instructional costs, special education instructional and evaluation costs, and transportation costs incurred as a direct consequence of program participation. The Board of Education approves grant payments subject to appropriation.

ADMINISTRATION: The school committee of any municipality or regional school district may adopt a plan for attendance at its schools by any child who lives in another municipality or regional school district in which racial imbalance exists in a public school. Such a plan must be filed with the Board of Education for adoption by the Board.

Cherry Sheet Receipt Programs

Each year, school districts must submit a grant application form and budget for this program to the Department of Education.

The Department of Education certifies to the Comptroller the amounts to be paid to municipalities and regional school districts.

MAGNET EDUCATION

Budget Account Number: 7010-0042

Total Amount: \$4,800,000

PURPOSE: To provide magnet school facilities and magnet educational programs to reduce or eliminate racial imbalance.

REIMBURSEMENT FORMULA: Any municipality adopting a plan to racially balance its schools may request, and the Board of Education may approve a grant, subject to appropriation, to cover the following costs incurred in the provision of magnet programs:

- the average per pupil costs of such schools over and above the average per pupil expenditure for other schools in the district, provided the payments do not exceed \$300 per pupil served.
- the cost of transporting each pupil to the magnet facility.
- up to 75 percent of the cost of planning, constructing, and improving such a facility.
- other incidental costs in the provision of magnet facilities that the Board of Education approves.

ADMINISTRATION: School districts implementing a racial balance plan approved by the Board of Education and operating magnet schools are eligible to receive payments under this program. Each year, school districts must submit a grant application form and budget for this program to the Department of Education.

The Department of Education certifies to the Comptroller the amounts to be paid to municipalities.

EQUAL EDUCATION IMPROVEMENT

Budget Account Number: 7010-0043

Total Amount: \$8,448,000

Cherry Sheet Receipt Programs

PURPOSE: To improve the quality of education in municipalities transferring pupils to eliminate racial imbalance, subject to certain funding priorities established by the Board of Education.

REIMBURSEMENT FORMULA: The qualifying school district receives, subject to appropriation, payments not to exceed \$500 per pupil transferred for the purpose of racially balancing schools.

ADMINISTRATION: The Board of Education designates and administers a separate Equal Education Improvement Fund for each school district implementing an approved racial balance plan. Each year, school districts must submit a grant application form and budget for this program to the Department of Education.

The Department of Education certifies to the Comptroller the amounts to be paid to municipalities.

Cherry Sheet Receipt Programs

School Lunch

A-7

Law Creating/Modifying Program:	Ch. 871, Acts of 1970
State Budget Account Number:	7053-1909
Agency:	Department of Education
Amount:	\$5,121,451
All Municipal:	\$4,415,899
All Regional:	\$ 705,552

PURPOSE: To reimburse part of the cost incurred in serving lunches to school children.

REIMBURSEMENT FORMULA: The cost of meals served is partially reimbursed to the extent funds are appropriated. Reimbursement is intended to supplement federal and local support.

ADMINISTRATION: The School Lunch program is administered by the Massachusetts Department of Education's Nutrition Programs and Services. To participate, municipalities and regional school districts enter into an agreement with the Department of Education to conduct the program under the guidelines established in the National School Lunch Act.

All participating municipalities and regional school districts are required to submit reimbursement claims (Form FP-6) monthly to the Department of Education. The Department then approves the reimbursement amounts and submits payment vouchers to the Comptroller. These payments partially reimburse municipalities and regional school districts for lunches served to children under the National School Lunch Program.

PAYMENT SCHEDULE: Monthly.

Cherry Sheet Receipt Programs

Lottery, Beano, and Charity Games

B-1

Law Creating/Modifying Program:	subject to annual budgetary language
State Budget Account Number:	0640-2001
Agency:	Lottery Commission
Total Amount:	\$670,000,000

PURPOSE: To provide general purpose financial assistance to municipalities on an equalizing basis.

DISTRIBUTION FORMULA: In FY2000, the Governor and the Legislature continued the phasing out of the "Lottery cap" and authorized a FY2000 Lottery Aid distribution of \$670.0 million, an increase of \$72.5 million over the prior year cherry sheet estimate.

The Lottery formula was used in FY2000 to distribute the Lottery Aid in excess of the prior fiscal year's allocation.

The Lottery formula is equalizing, with municipalities with lower property values receiving proportionately more aid than those with greater property values. The formula is based on population and Equalized Property Valuation.

The formula is as follows:

$$\text{Municipality's Aid} = \left[\frac{E_s}{E_m} \right] * \$10 * P_m * K$$

E_s = Equalized Valuation per capita of the state

E_m = Equalized Valuation per capita of the municipality

P_m = Population of the municipality

K = Pro-ratio factor

The pro-ratio factor adjusts the formula according to the net Lottery receipts available. The formula is normally applied only to the new Lottery Aid, that is the amount above what was estimated the previous year.

Cherry Sheet Receipt Programs

ADMINISTRATION: The Lottery distribution is funded through a transfer of funds and not by appropriation, although the total amount of the annual distribution is stipulated in Section 3 of the annual state budget.

The Division of Local Services certifies to the Comptroller the amounts to be distributed to municipalities.

Supplemental lottery distributions of excess prior year's lottery receipts were paid in the amounts of \$45.3 million in FY98, \$62.8 million in FY99, and \$85.5 million in FY2000. These amounts were not included on the cherry sheet in those years as they were part of supplemental budgets approved after the adoption of the annual budget.

No local action is needed to receive Lottery funds.

PAYMENT SCHEDULE: Quarterly.

Cherry Sheet Receipt Programs

Additional Assistance

B-2

Law(s) Creating/Modifying Program:	Annual state budgets
State Budget Account Number:	0611-5500
Agency:	Executive Office of Administration and Finance
Amount:	\$476,315,282

PURPOSE: To provide unrestricted aid to municipalities.

DISTRIBUTION FORMULA: The Additional Assistance program currently provides aid to 159 communities. Since FY92, these aid amounts have been level funded. These aid amounts cannot be attributed to any one formula or factor, but rather are the combined legacy of the following factors.

- Before the Education Reform Act of 1993 was passed, the Additional Assistance account and the "old" Chapter 70 School Aid account made up a category of aid called Resolution Aid. During the mid and late 1980's, cities and towns were guaranteed their previous year's Resolution Aid as a base for the upcoming year's calculation. In addition to this base amount, a needs-based formula, which was calculated from a community's ability to pay for an average level of local services, was applied to determine the increase in Resolution Aid funding for that year.
- Once the total amount of Resolution Aid was determined by the needs-based formula, it was allocated between Chapter 70 School Aid and Additional Assistance using the Chapter 70 School Aid formula in statute at that time. The total amount of Resolution Aid, minus the Chapter 70 School Aid, equaled that year's Additional Assistance.
- The Additional Assistance program was further impacted by the state budget cuts of the early 1990's. The program's funding went from \$765 million in FY89 to \$476 million in FY92. The reduction in Additional Assistance funding came in two rounds of budget cuts. The first round of cuts occurred in FY91 and resulted in a flat four percent reduction in every community's Additional Assistance. The second round of cuts occurred in FY92 when a combination of a \$27 per capita and a 13 percent reduction in funding resulted in a \$345 million decrease in

Cherry Sheet Receipt Programs

Resolution Aid. Most of the FY92 reduction in Resolution Aid funding was taken from the Additional Assistance account. As a result of this second round of cuts, many communities' Additional Assistance allocation dropped to zero.

ADMINISTRATION: The Additional Assistance allocation is contained in Section 3 of the annual state budget.

The Division of Local Services certifies to the Comptroller the amounts to be distributed to municipalities.

PAYMENT SCHEDULE: Quarterly.

Cherry Sheet Receipt Programs

Highway Fund

B-3

Law Creating/Modifying Program:	Ch. 81, §31, Ch. 577, §8, Acts of 1980
State Budget Account Number:	6005-0017
Agency:	Massachusetts Highway Department
Total Amount:	\$43,472,110

PURPOSE: To reimburse municipalities for costs incurred in the construction, maintenance, and policing of local streets and roads.

DISTRIBUTION FORMULA: The Highway Fund formula is based on the number of motor vehicle registrations, road miles, and Equalized Valuations. Reimbursements are made according to the following formula:

Basic Highway Allowance = \$400

Road Use Allowance = 7 x Registrations/Miles

Equalizing Deduction = .0001 x Equalized Value/Miles

$$\text{Municipality's Aid} = \left[\$400 + \left[7 * \left[\frac{R_m}{M_m} \right] - \left[.0001 * \left[\frac{E_m}{M_m} \right] \right] \right] * M_m \right]$$

R_m = Number of local registrations

M_m = Number of local road miles

E_m = Equalized Valuation of the municipality

The formula was last run in FY89. In recent years, annual budget language has stipulated that the proposed distribution should be proportional to the previous year's distribution.

ADMINISTRATION: All Highway Fund distributions are made from the motor vehicle fuels excise. Each gallon of gasoline sold in the state is taxed at 10 percent of its wholesale price per gallon (recalculated every 3 months) or a minimum of \$.21 per

Cherry Sheet Receipt Programs

gallon. Of the total amount collected, 7½ percent is dedicated to Highway Fund reimbursements.

Payment is on a quarterly basis. Payments are contingent upon local submission of form HED-077, which certifies appropriations for highway related expenses to the Massachusetts Highway Department.

After receiving the HED-077 data provided by the Massachusetts Highway Department, the Division of Local Services checks to ensure that a municipality's total distribution does not exceed its expenditures. The Division of Local Services then certifies the amount due to the Comptroller before each distribution.

PAYMENT SCHEDULE: Quarterly, after filing.

Cherry Sheet Receipt Programs

Local Share of Racing Taxes

B-4

Law(s) Creating/Modifying Program:	Ch. 558, Acts of 1981, Ch. 549, Acts of 1982, Ch. 110, Acts of 1993
State Budget Account Number:	0611-5800
Agency:	State Racing Commission
Total Amount:	\$1,549,010

PURPOSE: To return a portion of the taxes collected from race tracks to those municipalities where horse or dog tracks or certain county fairs are located.

DISTRIBUTION FORMULA: The "handle" equals the total amount of all wagers made. One quarter ($\frac{1}{4}$) of 1 percent of the handle (not to exceed 3 percent of each municipality's levy limit) is distributed to municipalities in which racing tracks are located. For race tracks located in two municipalities the distribution is divided between the two municipalities as follows: $\frac{2}{3}$ to the municipality with largest portion of track, $\frac{1}{3}$ to the other municipality.

In FY2000, municipalities are receiving each quarterly distribution based on quarterly Calendar Year 1999 collections. For example, the September FY2000 distribution is based on collections from January 1, 1999 through March 31, 1999.

ADMINISTRATION: The Racing Commission certifies to the Treasurer the amounts to be distributed.

PAYMENT SCHEDULE: Quarterly.

Cherry Sheet Receipt Programs

Regional Public Libraries

B-5

Law(s) Creating/Modifying Program: Ch. 78, §19C, Ch. 43, §75-78, Acts of 1997

State Budget Account Number: 7000-9401

Agency: Board of Library Commissioners

Total Amount: \$9,529,812

PURPOSE: To support a statewide program of supplemental services for libraries of all types (public, school, colleges/universities, also special libraries in non-profit organizations and corporations) in order to provide users with materials and information otherwise unavailable locally. Services include interlibrary loan, reference referral, delivery of materials, continuing education, technical assistance, database access, and bookmobile service.

DISTRIBUTION FORMULA: The FY2000 state budget stipulates that the Boston Public Library, as the "library of last recourse," will receive an amount equal to \$.9635 per resident of the state.

The allocation for each regional system is then calculated by applying the following rates based on population per square mile in each region:

Over 1,000 per square mile: \$1.60	750-999 per square mile: \$1.75
500-749 per square mile: \$2.07	Under 500 per square mile: \$2.26

The amount of funding for each library that contracts to provide regional service is determined by the annual budget and plan of service recommended by each region's advisory council and approved by the Board of Library Commissioners. If appropriated funds are insufficient to fully fund the formula grants, the initial grants are prorated, unless the Board reallocates the total appropriation.

ADMINISTRATION: The Board of Library Commissioners contracts with libraries it has identified as appropriate providers of regional service. Services are specified in contracts, annual budgets, and plans of service. The Board of Library Commissioners certifies to the Comptroller the amount of aid to be provided to each municipality.

PAYMENT SCHEDULE: Each contract determines whether libraries are reimbursed upon receipt of expenditure reports on a monthly basis or paid through advance payments on a quarterly basis.

Cherry Sheet Receipt Programs

Police Career Incentive

B-6

Law(s) Creating/Modifying Program: Ch. 41, §108L, Ch. 835 Acts of 1970, Ch. 369, §1-2 Acts of 1973, Ch. 452, §1-3 Acts of 1975, Ch. 283, §38, Acts of 1976

State Budget Account Number: 8000-0040

Agency: Massachusetts Board of Higher Education, Executive Office of Public Safety

Total Amount: \$23,737,040

PURPOSE: To encourage police officers in participating municipalities to earn degrees in law enforcement and criminal justice and to provide educational incentives through salary increases.

REIMBURSEMENT FORMULA: The Massachusetts Board of Higher Education annually certifies police officers for Associate's, Bachelor's, or Master's degrees. Such officers are eligible to receive 10 percent, 20 percent, or 25 percent base salary pay increases. The participating municipalities pay each officer 100 percent of Incentive Pay each year the officer remains on the force, and are subsequently reimbursed a proportion of these expenses. The enabling legislation for this program specified that reimbursement should equal 50 percent of the added annual salary costs (based on the incremental increase in the salaries of officers that have attained degrees) incurred by participating police departments. If the annual costs exceed the budgeted appropriation, expenses are reimbursed to the extent that the appropriations permit, on a prorated basis.

ADMINISTRATION: Participating police officers submit certificates of college completion to the Massachusetts Board of Higher Education, which certifies career incentive salary increases. The Board of Higher Education notifies police chiefs of the academic status attained by participating officers. The police chief in each participating municipality certifies by each September 1st to the Board of Higher Education the added base salaries paid as a result of the program during the preceding year. The Executive Office of Public Safety determines the amount of reimbursement due to the municipality based on the total appropriation and certifies to the Comptroller the amounts to be reimbursed.

PAYMENT SCHEDULE: Annually, January.

Cherry Sheet Receipt Programs

Urban Renewal Projects

B-7

Law Creating/Modifying Program:	Ch. 121B, §53-57
Agency:	Department of Housing and Community Development
Total Amount:	\$2,582,469

ADMINISTRATION: The Department of Housing and Community Development (formerly EOCD) administers three different accounts under the Urban Renewal Program.

Municipalities receive reimbursement for federally-aided projects and non-federally aided projects approved by the Department of Housing and Community Development and in the implementation phase. The reimbursements are payable over a 20 year period.

The Department of Housing and Community Development sends payment vouchers to local treasurers who complete and return them for processing.

PAYMENT SCHEDULE: One half of the payment in December and one half of the payment in June.

This Municipal Cherry Sheet Receipt Item is comprised of these three accounts: Federally Aided Urban Renewal, Non-Federally Aided Urban Renewal and Urban Revitalization Development Grants.

FEDERALLY-AIDED URBAN RENEWAL

State Budget Account Number:	7004-9101
Total Amount:	\$2,519

PURPOSE: To meet part of the local cost of federally-aided renewal projects.

REIMBURSEMENT FORMULA: The Department of Housing and Community Development reimburses localities for one-third of the net project cost. Grants cannot

Cherry Sheet Receipt Programs

exceed \$3.5 million per year. No new projects will be funded, as this program has reached its total funding capacity of \$70 million.

NON-FEDERALLY AIDED URBAN RENEWAL

State Budget Account Number: 7004-9102

Total Amount: \$138,450

PURPOSE: To meet part of the cost of a local, non-federally approved urban renewal project that did not receive federal assistance under the federally-aided program.

REIMBURSEMENT FORMULA: The Department of Housing and Community Development reimburses one half of the total net project cost. Grants cannot exceed \$1 million per year. This program's total funding capacity is \$20 million and no new contracts will be allowed in FY99.

URBAN REVITALIZATION DEVELOPMENT GRANTS

State Budget Account Number: 7004-9108

Total Amount: \$2,441,500

PURPOSE: To provide funds to municipalities to meet planning and implementation costs related to urban revitalization and development projects. The program assists municipalities in the redevelopment of downtowns, neighborhoods, industrial parks, and commercial areas.

REIMBURSEMENT FORMULA: The Department of Housing and Community Development may advance funds of up to 75 percent of the estimated cost of project development analysis and administration. When executing a project, the municipality must appropriate 100 percent of the necessary funds. The Department of Housing and Community Development will reimburse the municipality over a 20 year period for 50 percent of the net project cost.

Cherry Sheet Receipt Programs

Veterans' Benefits

B-8

Law Creating/Modifying Program:	Ch. 115, §6
State Budget Account Number:	1410-0400
Agency:	Department of Veterans' Services
Total Amount:	\$7,706,310

PURPOSE: To reimburse municipalities for a portion of authorized amounts spent for veterans' financial, medical, and burial benefits.

REIMBURSEMENT FORMULA: The program reimburses 75 percent of a municipality's costs for veterans' and their dependents' benefits. In an effort to make this program's estimates closer to the actual costs, the Department of Veterans' Services devised a new method of calculating the estimated reimbursements. Reimbursements are now paid in the year after the costs are incurred. As a result, the FY2000 Cherry Sheet estimates for this program are based on 6 months of actual authorized expenditures (July 1, 1998 through December 31, 1998) plus a prorated amount for the remaining 6 months of the fiscal year.

ADMINISTRATION: The veterans' agent and the treasurer of each municipality shall certify the names and other information that the Commissioner of Veterans' Services may require within 30 days after the end of the month in which the expenditures were made. The Commissioner then approves and certifies to the Comptroller the amounts to be reimbursed.

PAYMENT SCHEDULE: Quarterly.

Cherry Sheet Receipt Programs

Exemptions: Veterans, Blind Persons and Surviving Spouses

B-9

Law(s) Creating/Modifying Program: Ch. 58, §8A, Ch. 59, §5, Clause 17, 17C, 17C½, 17D, 22A, 22B, 22C, 22D, 22E, 22(a-f), 37 & 37A, Ch. 88, Acts of 1997

State Budget Account Number: 1233-2000

Agency: Division of Local Services,
Department of Revenue

Total Amount: \$8,085,108

PURPOSE: To reimburse municipalities for property tax exemptions granted to qualifying veterans, blind persons, surviving spouses and elderly persons.

REIMBURSEMENT FORMULA: The reimbursement for each type of exemption is specified by statute. Each municipality is reimbursed for each exemption documented in a given fiscal year. The amounts of exemption granted to individuals and the amounts reimbursed to municipalities by statute are as follows:

- Surviving spouses, minor children, elderly persons:
Clause 17 - \$175, full reimbursement
Clauses 17C, 17C½, 17D - \$175, reimbursement cannot exceed the amount reimbursed under Clause 17
- Veterans
Clause 22(a-f) - \$250 exempted, \$75 reimbursed
- Paraplegic veterans, surviving spouses:
Full amount, 100 percent minus \$175 reimbursed (§8A)
- Veterans, loss of one arm, foot, or eye:
Clause 22A - \$425 exempted, \$250 reimbursed
- Veterans, loss of two arms, two feet, one arm and one leg, or loss of sight:
Clause 22B - \$775 exempted, \$600 reimbursed
- Veterans, special adapted housing:
Clause 22C - \$950 exempted, \$775 reimbursed
- Veterans, surviving spouses, Quemoy & Matsu only:
Clause 22D - \$250 exempted, \$250 reimbursed
- Veterans, 100 percent disability:
Clause 22E - \$600 exempted, \$425 reimbursed

Cherry Sheet Receipt Programs

- Blind persons:
Clause 37 - \$437.50 exempted, \$87.50 reimbursed
Clause 37A - \$500 exempted, \$87.50 reimbursed

ADMINISTRATION: The FY98 state budget (Ch. 43, Acts of 1997) increased the funding level for this reimbursement program and Ch. 88, Acts of 1997 increased all Clause 22 property tax exemptions and state reimbursement for exemptions by \$75 beginning in FY98. These changes prompted the Division of Local Services to review the reporting requirements and procedures for reimbursing communities. This review resulted in the revision of all forms submitted by local assessors for reimbursement. The Division issued Informational Guideline Release (IGR) Number 97-303 in September 1997. This IGR included procedural changes in reporting of exemptions granted for some clauses as well as copies of the revised forms.

Claims for reimbursement are processed by the Division of Local Services on a periodic basis. Delays in setting a tax rate due to revaluation problems can result in reimbursement claims being submitted late in the current fiscal year or early in the upcoming fiscal year. Since appropriations to reimburse property tax exemptions revert to the state's general fund at the end of August each year, the Division of Local Services cannot process any requests after August 20th. The Division of Local Services certifies to the Comptroller the amounts to be reimbursed.

PAYMENT SCHEDULE: Annually, after filing.

Cherry Sheet Receipt Programs

Exemptions: Elderly

B-10

Law Creating/Modifying Program:	Ch. 59, §5, Clause 41, 41B & 41C
State Budget Account Number:	1233-2310
Agency:	Division of Local Services, Department of Revenue
Total Amount:	\$12,380,250

PURPOSE: To reimburse municipalities for property tax exemptions granted to qualifying people at least 70 years of age who meet certain "whole estate or total assets," annual income, and residency requirements.

REIMBURSEMENT FORMULA: The number of exemptions granted is multiplied by the statutory reimbursement of \$500, subject to appropriation. However, if a municipality has adopted Clause 41B or 41C, the number of exemptions for which it is reimbursed cannot exceed the number reimbursed in the most recent year under Clause 41. In addition, municipalities that have adopted Clause 41B or 41C will be reimbursed for additional costs incurred in determining eligibility of applicants under these clauses in an amount not to exceed two dollars per exemption granted.

The exemption amount for each individual is \$500.

ADMINISTRATION: Local Assessors submit Form MDM-1 to the Division of Local Services. This form lists the number of exemptions granted in the prior fiscal year. Municipalities must submit Form MDM-1 by October 1. The Division of Local Services certifies to the Comptroller the amounts to be reimbursed to municipalities.

PAYMENT SCHEDULE: Annually, December.

Cherry Sheet Receipt Programs

State-Owned Land

B-11

Law Creating/Modifying Program:	Ch. 58, §13-17
State Budget Account Number:	0611-5510
Agency:	Division of Local Services, Department of Revenue
Total Amount:	\$15,000,000

PURPOSE: To reimburse communities for forgone tax revenues due to certain types of tax-exempt state-owned land.

REIMBURSEMENT FORMULA: Eligibility for reimbursement depends on land use and the state agency with jurisdiction over the property as specified in the legislation.

Payment is for land only, not for buildings or any other improvements erected on or affixed to the land. Parcels of land that were exempt from property taxation before acquisition by the state are ineligible for reimbursement through this program.

The formula is based on property value and the latest three-year statewide average tax rate. The formula is as follows:

$$\text{Municipality's Aid} = [PV * ET * K]$$

PV = Estimated property value of eligible State-Owned Land

ET = 3 year statewide average tax rate (\$16.87 for FY2000)

K = Pro-ratio factor

ADMINISTRATION: The FY96 State-Owned Land distribution reflected the re-appraisal of all eligible property. The Bureau of Local Assessment is required to conduct such a re-appraisal every five years. In interim years, such as FY2000, the FY96 State-Owned Land valuation for a community is adjusted to reflect transactions such as purchases and sales.

PAYMENT SCHEDULE: Annually, November.

Cherry Sheet Receipt Programs

Public Libraries

B-12

Law Creating/Modifying Program:	Ch. 78, §19A-19B
State Budget Account Number:	7000-9501
Agency:	Board of Library Commissioners
Total Amount:	\$9,899,804

PURPOSE: Public Libraries includes three programs: the Library Incentive Grant (LIG), the Municipal Equalization Grant (MEG) and the Nonresident Circulation Offset (NRC).

The purposes of the LIG are: (1) to encourage municipalities to maintain minimum levels of library services and resources and; (2) to provide an incentive to develop improved services.

The purpose of the MEG is to begin to provide improved library service, resources, and/or facilities in municipalities with relatively less revenue raising capacity by compensating libraries for disparities in municipal funding sources.

The purpose of the NRC is to help offset the costs a public library incurs when it circulates materials to residents of other communities. Originally approved in a 1993 Supplemental Appropriation, the NRC was incorporated into Cherry Sheet estimates in FY95.

DISTRIBUTION FORMULA: This program employs three funding formulas to determine amounts for each municipality. Municipalities complete one application for all three public library programs.

1. The Library Incentive Grant (LIG) is distributed to municipalities as follows:

- a) population under 2,500: an amount equal to the amount appropriated for free public library service in the preceding year; distribution not to exceed \$1,250
- b) population of 2,500 or over: up to \$.50 per capita, provided that at least \$1,250 was appropriated for public library service in the preceding year.

2. The Municipal Equalization Grant (MEG) distributes the balance in the LIG/MEG account according to the lottery formula (See Municipal Cherry Sheet Receipt Item

Cherry Sheet Receipt Programs

Number B-1), so that municipalities with lower property values receive proportionately more aid than those with greater property values.

3. The Nonresident Circulation Offset (NRC) is distributed annually by the Board of Library Commissioners, based upon each community's share of the total statewide-circulated items.

ADMINISTRATION: To qualify for funding, certain requirements must be met and the municipal Library Director must submit an application to the Board of Library Commissioners each year. Requirements include:

- In FY2000, the city or town's appropriation to operate the public libraries must be equal to or greater than 102.5 percent of the average of the 3 preceding years' appropriations for free public library service. The Board of Library Commissioners may grant waivers of this requirement to a limited number of municipalities. (Ch. 78 §19A)
- The library must have complied with the minimum standards for free public library service in the preceding year. There are minimum standards in such areas as library director's education, number of hours open, and expenditures for library materials. (Ch. 78 §19B)
- The library must submit annual report data as specified by the Board of Library Commissioners. (Ch. 78 §19B)

The Board of Library Commissioners measures compliance with all requirements before voting to certify or deny applicants for grant payments.

The Board of Library Commissioners certifies to the Comptroller the amount of aid to be provided to each municipality.

PAYMENT SCHEDULE: Once the Board of Library Commissioners certifies a community, the first payment is made in the second through the fourth quarter. This payment includes 100 percent of a municipality's LIG and MEG allocations. In the last quarter of the fiscal year, the remaining state funds (those funds originally allocated for communities that were not certified by the board) are distributed to certified communities according to the MEG and NRC formulas. The majority of the NRC is paid in conjunction with the LIGs and the MEGs second quarter distribution.

Payments must be held in a separate municipal account and shall be expended by the public library without appropriation.

Cherry Sheet Receipt Programs

Cherry Sheet Assessments/Charges

III. Cherry Sheet Assessments

Chapter 59, Section 21 of the Massachusetts General Laws requires the Commissioner of Revenue to provide municipalities and regional school districts with advance estimates of state assessments and charges and county tax assessments. Local assessors are required to use these figures in determining the local property tax rate.

The Cherry Sheet, form CS 1-EC, notifies municipalities of estimated assessments and charges. Regional school districts that participate in either of the two assessment programs, Energy Conservation or Multi-year Repayments, are notified on form CS 2-ER.

Actual assessments will differ from Cherry Sheet estimates for at least five programs, as final data become available to administering agencies subsequent to the issuance of Cherry Sheets.

The "prior year underestimates" and "prior year overestimates" columns on form CS 1-EC provide for local budgetary recognition of deficits and surpluses that are caused when the actual assessments and charges differ from the estimates. Local assessors must use these Cherry Sheet figures in determining the "Total Amount to Be Raised by Taxation" on the Tax Rate Recapitulation Sheet. An overestimate represents a prior fiscal year account surplus which is reflected as an estimated receipt to support the current year's budget; an underestimate represents a prior year account deficit which is reflected as an amount to be raised in the current year's budget.

Under Proposition 2½, the following agencies' or counties' total assessments cannot increase by more than 2½ percent of the prior year's actual assessment: County Tax (A), Mosquito Control Projects (B-5), Air Pollution Districts (B-6), Metropolitan Area Planning Council (B-7), Old Colony Planning Council (B-8), MBTA (C-1), Boston Metropolitan Transit District (C-2), and Regional Transit Authorities (C-3). However, the administering agencies or authorities can increase their total assessments by more than 2½ percent if they can demonstrate to the Division of Local Services that the increase is due to the provision of new services.

PAYMENT OF CHERRY SHEET ASSESSMENTS

County Assessments (A) are paid directly by the municipality to the county government. However, in FY2000, former Hampden, Hampshire, Middlesex and Worcester County municipalities will have their assessments deducted from their quarterly local aid distributions.

At the beginning of each fiscal year, the State Treasurer requests actual figures or updated estimates from agencies for State Assessments and Charges (B-1 through B-9) and Transportation Authorities (C-1 through C-3). These estimates may differ from Cherry Sheet figures if better information has become available since the issuance of the Cherry Sheet. When final assessments are determined, adjustments are made to assessments in the last three

Cherry Sheet Assessments/Charges

quarterly local aid distributions. For State Assessments and Charges and Transportation Authorities, agencies certify assessments directly to the State Treasurer to be deducted from distributions.

For Annual Charges Against Receipts (D-1 through D-4), agencies certify charges to the Division of Local Services, which notifies the State Treasurer when it certifies the amounts of the local aid distribution.

Agencies and authorities certify actual assessments to the State Treasurer, Local Services deducts a quarter of each assessment from the local aid distributions. One quarter of each of the following assessments will be deducted from each municipality's quarterly local aid distribution:

State Assessments and Charges (B-1 through B-9)
Transportation Authorities (C-1 through C-3)

In addition, one entire item from Annual Charges Against Receipts will be deducted from each municipality's quarterly distribution as follows:

1st quarter:	Multi-Year Repayment Programs (D-1)
2nd quarter:	Energy Conservation (D-3)
3rd quarter:	STRAP Repayments (D-4)
4th quarter:	Special Education (D-2)

Cherry Sheet Assessments/Charges

County Tax

A

Law Creating/Modifying Program: Ch. 35, §§30 & 31, Ch. 43, Acts of 1997

Agency: Division of Local Services,
Department of Revenue

Total Amount: \$20,630,426

PURPOSE: To assess municipalities for the cost of county government and county services, or to reimburse the state for the assumption of the costs of abolished counties (Middlesex, Hampden, Hampshire and Worcester).

ASSESSMENT FORMULA: For FY2000, each county's total tax assessment is allowed to increase only by 2½ percent over the prior year's actual total tax assessment.

Each county government's assessment is apportioned among its member municipalities in proportion to each municipality's Equalized Valuation as a share of the total county Equalized Valuation.

Assessments in the abolished counties of Middlesex and Worcester are set at the amounts levied in the year prior to the transfer of county functions to the state. For Hampden and Hampshire, the assessments have been prorated down based on the amounts levied in the prior year. Essex county had no outstanding liability when the transfer of county functions to the state occurred, therefore, there is no county assessment for Essex county.

For Barnstable county only, a charge for the Cape Cod Commission is added to the total assessment.

ADMINISTRATION: Local treasurers are assessed directly by the County Commissioners, who are responsible for determining the assessments. In FY2000, assessment to municipalities in abolished counties will be deducted from their quarterly local aid distributions.

ASSESSMENT SCHEDULE: Semiannual, November and May. Quarterly for municipalities in abolished counties.

Cherry Sheet Assessments/Charges

Supervision of Retirement Systems

B-1

Law(s) Creating/Modifying Program:

Ch. 32, §21 (2)

Agency:

**Public Employee Retirement
Administration Commission
(PERAC)**

Total Amount:

\$0

Chapter 306, section 1(d) of the acts of 1996 requires the Public Employee Retirement Administration Commission to fund the cost of supervision of retirement systems from the Commission's annual budget.

Cherry Sheet Assessments/Charges

Motor Vehicle Excise

B-2

Law(s) Creating/Modifying Program:

Ch. 727, Acts of 1962

Agency:

Registry of Motor Vehicles

Amount:

\$4,166

PURPOSE: To reimburse the state for a portion of the costs incurred by the Registry of Motor Vehicles in the preparation of annual Motor Vehicle Excise tax bills. Charges are not assessed to municipalities that print their own bills.

CHARGE FORMULA: Each municipality is assessed a charge of \$.15 per tax bill printed by the Registry on behalf of the municipality. Municipalities are credited for incorrectly printed bills. FY2000 charges reflect the bills printed by the Registry during Calendar 1998. In January 1999, the Registry of Motor Vehicles stopped printing excise bills for the municipality, therefore beginning in FY2001, there will no longer be an assessment on the cherry sheet.

ADMINISTRATION: Each municipality's charge is determined by the Division of Local Services upon certification by the Registry of Motor Vehicles.

ASSESSMENT SCHEDULE: Quarterly.

Cherry Sheet Assessments/Charges

Retired Employees' Health Insurance

B-3

Law(s) Creating/Modifying Program:

Ch. 32A, §10B (c)

Agency:

Group Insurance Commission

Total Amount:

\$1,355,643

PURPOSE: To reimburse the state for the costs of providing a health insurance plan for governmental retirees who were pensioned prior to the implementation of Chapter 32B by their local governmental unit. Chapter 32B enabled municipalities to establish a mechanism for group insurance for retirees.

ASSESSMENT FORMULA: Each participating municipality is assessed for the governmental share of health insurance premiums paid on behalf of its retirees by the state. The state pays 90 percent of the total premium; the retiree's copayment is 10 percent of the total premium as well as full payment for catastrophic illness coverage. A proportionate share of administrative expenses is also assessed to each municipality.

ADMINISTRATION: The Group Insurance Commission pays health and life insurance premiums on behalf of local government retirees. Local governments are assessed for the payments made on behalf of their retirees. A retiree's copayment is subtracted from his or her pension payment.

ASSESSMENT SCHEDULE: Quarterly.

Cherry Sheet Assessments/Charges

Retired Teachers' Health Insurance

B-4

Law(s) Creating/Modifying Program:

Ch. 32A, §12

Agency:

Group Insurance Commission

Total Amount:

\$23,715,173

PURPOSE: To reimburse the state for the costs of providing a life and health insurance plan for retired municipal teachers.

ASSESSMENT FORMULA: Each participating municipality is assessed for the governmental share of health and life insurance premiums paid on behalf of its teacher retirees by the state. The state pays 90 percent of the total premium; the retiree's copayment is 10 percent of the total premium as well as full payment for catastrophic illness coverage. A proportionate share of administrative expenses is also assessed to each municipality.

ADMINISTRATION: The Group Insurance Commission pays health and life insurance premiums on behalf of local teacher retirees. Local governments are assessed for the payments made on behalf of their teacher retirees. A retiree's copayment is subtracted from his or her pension payment.

ASSESSMENT SCHEDULE: Quarterly.

Cherry Sheet Assessments/Charges

Mosquito Control Projects

B-5

Law(s) Creating/Modifying Program: Ch. 252, §5A, Ch. 2, §41,
Acts of 1986

Agency: State Reclamation Board

Total Amount: \$5,110,581

PURPOSE: To assess municipalities for the costs of mosquito control services.

ASSESSMENT FORMULA: There are eight mosquito control districts whose costs are apportioned to member municipalities on the Cherry Sheet. Each district is also allocated a proportional share of expenses for the State Reclamation Board that administers these programs. Each district relies on a separate formula to apportion its assessment to its member municipalities. All formulas are based on Equalized Valuation; five of the districts' formulas also use land area as a component.

ADMINISTRATION: The State Reclamation Board determines total project assessments and the share of assessments to be paid by member municipalities. Assessments also include each member municipality's share of the Reclamation Board's administrative costs for the program.

ASSESSMENT SCHEDULE: Quarterly.

Cherry Sheet Assessments/Charges

Air Pollution Districts

B-6

Law(s) Creating/Modifying Program:	Ch. 111, §§142B & 142C, Ch. 676, §1, Acts of 1960
Agency:	Department of Environmental Protection
Amount:	\$1,473,470

PURPOSE: To assess municipalities for a portion of the costs incurred by the Department of Environmental Protection in monitoring air pollution levels and enforcing air quality standards at industrial, commercial, and institutional facilities.

ASSESSMENT FORMULA: Each municipality's assessment is determined through the following formula which is based on relative population and Equalized Valuation:

$$\text{Municipality's Assessment} = \left[\frac{P_m}{P_s} * .50 + \frac{E_m}{E_s} * .50 \right] * A_s$$

P_m = Population of the municipality

P_s = Population of the state

E_m = Equalized Valuation of the municipality

E_s = Equalized Valuation of the state

A_s = Total state assessment

ADMINISTRATION: The total assessment cannot increase by more than 2½ percent of the prior year's actual assessment. The Department of Environmental Protection determines the total amount of the assessment and calculates each municipality's assessment by using the formula indicated.

ASSESSMENT SCHEDULE: Quarterly.

Cherry Sheet Assessments/Charges

Metropolitan Area Planning Council

B-7

Law(s) Creating/Modifying Program: Ch. 40B, §§26 & 29, Ch. 476, Acts of 1974

Agency: Metropolitan Area Planning Council

Amount: \$720,464

PURPOSE: To assess municipalities in order to finance a Metropolitan Boston area planning district to promote urban planning and respond to the common urban problems of Boston and outlying municipalities.

ASSESSMENT FORMULA: Each municipality's assessment is determined through the following formula which is based on population (net of all inmates of correctional institutions).

$$\text{Municipality's Assessment} = \left[\frac{P_m}{P_d} \right] * A_d$$

P_m = Population of the municipality

P_d = Population of the district

A_d = Total Metropolitan Area Planning Council assessment

ADMINISTRATION: The total assessment cannot increase by more than 2½ percent of the prior year's actual assessment. The Metropolitan Area Planning Council calculates each municipality's assessment by using the formula indicated.

ASSESSMENT SCHEDULE: Quarterly.

Cherry Sheet Assessments/Charges

Old Colony Planning Council

B-8

Law(s) Creating/Modifying Program:

Ch. 332, Acts of 1967

Agency:

Old Colony Planning Council

Amount:

\$79,942

PURPOSE: To assess municipalities in order to finance a regional planning body for the Brockton Metropolitan area to promote social and economic improvement.

ASSESSMENT FORMULA: Each municipality's assessment is determined through the following formula which is based on population:

$$\text{Municipality's Assessment} = \left[\frac{P_m}{P_d} \right] * A_d$$

P_d = Population of the district

P_m = Population of the municipality

A_d = Total Old Colony Planning Council assessment

ADMINISTRATION: The total assessment cannot increase by more than 2½ percent of the prior year's actual assessment. The Old Colony Planning Council calculates each municipality's assessment by using the formula described above.

ASSESSMENT SCHEDULE: Quarterly.

Cherry Sheet Assessments/Charges

RMV Non-Renewal Surcharge

B-9

Law(s) Creating/Modifying Program: Ch. 90, §§20, 20½, 22B, Ch. 60A, §2A, Ch. 233, S.92, Acts of 1983 Ch. 653, Acts of 1989, Ch. 133, Acts of 1992

Agency: Registry of Motor Vehicles

Amount: \$10,497,900

(The RMV Non-Renewal Surcharge always appears in Column 2 - Prior Year Underestimates to be Raised)

PURPOSE: To reimburse the Registry of Motor Vehicles for "marking" a license or registration for non-renewal due to:

1. non-payment of parking violations
2. non-payment of motor vehicle excise
3. non-payment of abandoned vehicle costs

CHARGE FORMULA: The Registry of Motor Vehicles charges each participating municipality \$20 for each "mark" of a license for non-renewal. The FY2000 actual assessments are based upon non-renewal obligations cleared in FY99. The obligations cleared in FY99 may be for "markings" from several fiscal years.

ADMINISTRATION: The municipality collects a \$20 surcharge per violation for non-payment of excise from individual violators. This surcharge enables the municipality to offset the \$20 charge per "marking" assessed by the Registry of Motor Vehicles. Because of the difficulty in estimating an upcoming year's surcharges, the Cherry Sheet estimate is always zero. Actual assessments appear as underestimates on the subsequent year's Cherry Sheet.

ASSESSMENT SCHEDULE: Quarterly.

Cherry Sheet Assessments/Charges

Massachusetts Bay Transportation Authority (MBTA)

C-1

Law(s) Creating/Modifying Program:

Ch. 161A, §8&9, Ch. 825, §6&7,
Acts of 1974

Agency:

Massachusetts Bay Transportation
Authority (MBTA)

Total Amount:

\$144,553,734

PURPOSE: To assess municipalities for the regional public transit system in the Metropolitan Boston area.

ASSESSMENT FORMULA: The MBTA is composed of 78 municipalities: the 14 original member municipalities of the Metropolitan Transit Authority (MTA) and 64 additional municipalities.

MBTA municipalities are assessed for the net cost of MBTA service. The net cost of service is the difference between annual income received and annual expenses incurred by the MBTA.

The MBTA operates 2 types of service: Express and Local. Express service is defined as all mass transportation services provided over controlled rights-of-way, such as rapid transit and commuter rail service. Local service is defined as all mass transportation services other than express service, such as buses, trackless trolleys and light rail vehicles operating on local streets. Each type of service has its own assessment formula; the combined net assessment for each municipality is what appears on the Cherry Sheet.

The Express Service portion of the MBTA assessment is calculated in two parts. 75 percent is allocated among all 78 members based on the proportion of commuters living in each municipality compared to the total number of commuters living within the MBTA district. 25 percent is allocated among those member municipalities that have one or more express service stations that existed before July 1, 1973. This cost is distributed based on the proportion of people boarding at these express stations within each municipality compared to the total number of people boarding at these express stations.

The Local Service portion of the MBTA assessment is calculated on a regional basis. One region is made up of the 14 original members of the MTA. The other region has the 64 cities and towns that joined the MBTA after its creation in 1964. The basis of the Local Service assessment is the "net loss" calculation for routes that operate within a municipality. The net loss is calculated as the difference between revenues from a route within a municipality and the cost of providing services for that route in the municipality.

Cherry Sheet Assessments/Charges

From these municipal net losses an aggregate net loss for the region is determined. The aggregate cost for each region is then allocated back to the individual municipalities. Fifty percent of the local cost is allocated based on the proportion of the population in each municipality compared to the total population for the region. The other 50 percent is allocated based on the proportion of the net loss on all routes within the region.

In addition, the original 14 members of the MTA (see description of the Boston Metropolitan Transit District on page 57) are assessed a proportionate share of the remaining debt service of the MTA.

ADMINISTRATION: The total annual MBTA assessment cannot increase by more than 2½ percent of the prior year's actual assessment unless new or expanded service has been documented. The MBTA is required by law to notify the Treasurer in its Statement of Facts of the amount of the Net Assessable Cost of Service to be assessed to the municipalities within the district. The Statement of Facts is the official document for assessment purposes and is formally approved and certified by the MBTA Board of Directors.

An assessment for a given fiscal year is based on the net cost of service for the calendar year that ended six months prior to the beginning of that fiscal year. FY2000 assessments are thus based on the net cost of service from January through December 1998.

Legislation contained in the FY2000 State Budget increases the number of communities that constitute the MBTA and changes the method for assessing member communities. However, these changes will not impact the MBTA assessments until FY2002.

ASSESSMENT SCHEDULE: Quarterly.

Cherry Sheet Assessments/Charges

Boston Metropolitan Transit District

C-2

Law(s) Creating/Modifying Program: Ch. 383, §12, Acts of 1929, Ch. 535, Acts of 1954

Agency: Boston Metropolitan District Commission

Total Amount: \$25,000

PURPOSE: To assess municipalities for the administrative costs and charges incurred by the Boston Metropolitan Transit District, also known as the Metropolitan Transit Authority (MTA).

ASSESSMENT FORMULA: As the predecessor to the MBTA, the Boston Metropolitan District was made up of the 14 municipalities: Arlington, Belmont, Boston, Brookline, Cambridge, Chelsea, Everett, Malden, Medford, Milton, Newton, Revere, Somerville, and Watertown.

The assessment pays for administrative costs and charges incurred by the District. The total assessment is assessed to member municipalities in proportion to their share of the District's total Equalized Valuation.

ADMINISTRATION: The total assessment cannot increase by more than 2½ percent of the prior year's actual assessment. The District is no longer active; it exists only to administer outstanding debt issued prior to the formation of the MBTA. The MBTA pays for the District's debt service costs. When the debt is retired in FY2025, the District will cease to exist, and the District assessment will no longer be a Cherry Sheet assessment item.

ASSESSMENT SCHEDULE: Quarterly.

Cherry Sheet Assessments/Charges

Regional Transit Authorities

C-3

Law(s) Creating/Modifying Program:

Ch. 161B, §§9, 10, & 23, Ch. 1141, Acts of 1973

Agency:

**Division of Local Services,
Department of Revenue, Executive
Office of Transportation and
Construction**

Total Amount:

\$15,669,557

PURPOSE: To assess municipalities in order to provide for a system of regional transportation authorities to develop, finance, and contract for the operation of transportation facilities and service outside the Metropolitan Boston area.

ASSESSMENT FORMULA: Between 25 percent and 50 percent of the total net cost of service of each regional transit authority is assessed to its member municipalities in proportion to the estimated cost of operating routes through those municipalities. A net operating deficit for each regional transit authority is calculated as the difference between the revenue sources (fares, advertisements and federal assistance) and the operating costs. This deficit is funded through assessments to member municipalities and state contract assistance.

ADMINISTRATION: The total assessment of each regional transit authority cannot exceed 2½ percent of the prior year's assessment unless expanded service is documented and the increase is approved by the Division of Local Services and the Executive Office of Transportation and Construction. Assessments represent the local share of the net cost of service for the previous fiscal year. Thus, FY2000 assessments are based on FY99 costs.

ASSESSMENT SCHEDULE: Quarterly.

Cherry Sheet Assessments/Charges

Multi-Year Repayment Program

D-1

Law(s) Creating/Modifying Program: Ch. 147, Acts of 1986, Ch. 139,
Acts of 1988, Ch. 58 §20A

Agency: Division of Local Services,
Department of Revenue

Total Amount: \$768,227
All Municipal: \$676,629
All Regional: \$ 91,598

PURPOSE: To reimburse the state for (1) loans made to municipalities and (2) overpayment of School Building Assistance Grants.

CHARGE FORMULA: The amount and number of repayments are fixed in legislation or through agreements between state agencies and the municipality.

ADMINISTRATION: Repayments are certified to the Treasurer by the Division of Local Services.

ASSESSMENT SCHEDULE: Repayments will be deducted from the first quarterly local aid distribution.

Cherry Sheet Assessments/Charges

Special Education Assessment

D-2

Law(s) Creating/Modifying Program: Ch. 71B, §10 & 12, Ch. 766,
Acts of 1972

Agency: Department of Education

Total Amount: \$2,347,476

All Municipal: \$2,202,099

All Regional: \$ 145,377

PURPOSE: To partially reimburse the state for providing special needs education to children enrolled in state hospital schools.

CHARGE FORMULA: The cost that each municipality is charged is the average per pupil cost of education within the school district multiplied by the Full Time Equivalent of resident pupils served by the state. FY2000 charges are for pupils served in the 1998-1999 school year.

ADMINISTRATION: The Department of Education determines a per pupil cost for each school system based on enrollments and costs in the prior school year. The Department of Education certifies charges to the Division of Local Services.

ASSESSMENT SCHEDULE: Charges will be deducted from the fourth quarter local aid distribution.

Cherry Sheet Assessments/Charges

Energy Conservation Grants Repayment

(Municipal) D-3
(Regional) A-8A

Law(s) Creating/Modifying Program:

Ch. 700, Acts of 1983

Agency:

**Division of Local Services,
Department of Revenue, Division
of Energy Resources, Executive
Office of Consumer Affairs and
Business Regulation**

Total Amount:

\$363

All Municipal:

\$363

All Regional:

\$ 0

PURPOSE: To reimburse the state for a portion of grants made to encourage municipalities and regional school districts to implement energy conservation programs in public buildings.

ASSESSMENT FORMULA: The state finances 100 percent of the cost of these energy conservation programs, making payments once the grant is approved by the Division of Energy Resources. Participating municipalities and regional school districts must repay 30 percent of the total amount advanced by the state over an agreed upon period. Annual payments are fixed when the grant is approved and no interest is charged.

ADMINISTRATION: Municipalities and regional school districts apply to the Division of Energy Resources for these grants. The 30 percent repayment must be paid within ten years of the date of the agreement. Repayments do not begin until the second fiscal year after grant approval. The Division of Energy Resources certifies the assessments to the Division of Local Services.

ASSESSMENT SCHEDULE: Repayments will be deducted from the second quarter local aid distribution.

Cherry Sheet Assessments/Charges

Small Town Road Assistance Program Repayments (STRAP)

D-4

Law(s) Creating/Modifying Program: Ch. 637, §32, Acts of 1983, Ch. 811, Acts of 1985, Ch. 15, Acts of 1988

Agency: Massachusetts Highway Department

Total Amount: \$0

PURPOSE: To reimburse the state for a portion of road assistance program grants made to municipalities with populations of fewer than 2,500 for capital construction projects promoting public safety and economic development.

CHARGE FORMULA: The state finances 100 percent of the cost of these road assistance programs in advance. Participating municipalities must repay 30 percent of the total state grant over a ten year period. Grants cannot exceed \$200,000. Payments are fixed at the time the grant agreement is finalized and no interest is charged.

ADMINISTRATION: Municipalities must apply to the Massachusetts Highway Department. Selection of grant recipients is based upon the urgency of each project for public safety purposes and the importance to local economic development. The 30 percent repayment must be within ten years of the date of the agreement. The Massachusetts Highway Department certifies the charges to the Division of Local Services.

ASSESSMENT SCHEDULE: Repayments will be deducted from the third quarter local aid distribution.

IV. Cherry Sheet Payment Schedule

Each year after the Cherry Sheets are released the Division of Local Services issues an Informational Guideline Release (IGR) which provides municipal officials with information on the dates they can expect payments through each Cherry Sheet program. It also describes when assessments will be deducted from local aid distributions. This IGR can be found on the following pages.



Informational Guideline Release

Municipal Data Management and Technical Assistance Bureau
Informational Guideline Release (IGR) No. 99-302
December 1999

FISCAL YEAR 2000

PAYMENT SCHEDULE FOR CHERRY SHEET PROGRAMS

This Informational Guideline Release provides municipal and regional school officials with information on the FY2000 payment schedule for Cherry Sheet programs.

If you need any additional information, please call Lisa Juskiewicz of the Municipal Data Management and Technical Assistance Bureau at (617) 626-2386.

Topical Index Key:

Cash Management
Local Aid

Distribution:

Accountants/Auditors
Municipal/Regional School Treasurers
Regional School Business Managers

The Division of Local Services is responsible for oversight of and assistance to cities and towns in achieving equitable property taxation and efficient fiscal management. The Division regularly publishes IGRs (Informational Guideline Releases detailing legal and administrative procedures) and the Bulletin (announcements and useful information) for local officials and others interested in municipal finance.

Post Office Box 9490, Boston, MA 02205-9490, Tel: 617-626-2300; Fax: 617-626-2330 <http://www.state.ma.us/dls>

FISCAL YEAR 2000

PAYMENT SCHEDULE FOR CHERRY SHEET PROGRAMS

This guideline provides municipal and regional school officials with information on the dates they can expect payments for Fiscal Year 2000 Cherry Sheet programs. In addition, this guideline explains how assessments will be deducted from local aid distributions. This information will be useful in cash flow analysis.

Municipal and regional school officials should note that School Choice, Charter School and Essex Agricultural and Technical Institute tuition assessments will be deducted from the December, March and June quarterly local aid distributions. In addition, municipal officials should note that Criminal Justice Training Council (CJTC) assessments will be deducted from quarterly local aid distributions. These three assessments are in addition to the Cherry Sheet assessments deducted quarterly as described on page two of this IGR.

Additional information or specific reporting requirements regarding Cherry Sheet programs will be available in the soon to be released *FY2000 Cherry Sheet Manual*.

**Municipal Data Management/
Technical Assistance Bureau**

Frederick Kingsley, Chief

FY2000 Cherry Sheet Programs Payment Schedule

Receipts

<u>Program</u>	<u>Timing of Payments</u>
Chapter 70	Quarterly
School Transportation	Annually, 4th Quarter
School Construction	Annually
Retired Teachers' Pensions	Annually, September
Tuition of State Wards	Annually, 4th Quarter
Racial Imbalance	Quarterly, on request
Magnet Education Improvement	Quarterly, on request
Equal Education Improvement	Quarterly, on request
School Lunch	Monthly
Lottery	Quarterly
Additional Assistance	Quarterly
Highway Fund	Quarterly
Local Share of Racing Taxes	Quarterly
Regional Public Libraries	Monthly or Quarterly
Police Career Incentive	Annually, January
Federally Aided Urban Renewal	Semiannually, December & June
Non-Federally Aided Urban Renewal	Semiannually, December & June
Urban Revitalization	Semiannually, December & June
Veterans' Benefits	Quarterly
Exemptions: Veterans, Blind Persons & Surviving Spouses	Annually, after filing
Elderly Exemptions	Annually, December
State-Owned Land	Annually, November
Public Libraries	Annually or Semiannually

Assessments

For cities and towns, cherry sheet assessments (Form C.S. 1-EC) will automatically be deducted from quarterly local aid distributions. One quarter (1/4) of the State Assessments and Charges, and Transportation Authorities programs (Lines B-1 through C-3) will be deducted from a community's quarterly local aid distribution:

In addition, one item from Annual Charges Against Receipts will be deducted from a community's quarterly local aid distribution as follows:

1st quarter: Multi Year Repayment Program (Line D-1) 2nd quarter: Energy Conservation (Line D-3)	3rd quarter: STRAP Repayments (Line D-4) 4th quarter: Special Education (Line D-2)
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County assessments (Line A) are paid directly to the county by the city or town. However, communities in the former Middlesex, Hampden, Hampshire and Worcester counties will have their assessments deducted from their quarterly local aid distributions.

For regional school districts, cherry sheet charges (Form C.S. 2-ER, Lines 8A and 9A) will be deducted from quarterly local aid distributions as follows:

1st quarter: Multi Year Repayment Program (Line 9A)	2nd quarter: Energy Conservation (Line 8A)
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V. Cherry Sheet Resources

This section is a directory of available reports and resource materials related to the Cherry Sheet. Please contact the Division of Local Services' (DLS) Local Aid Section to request any of the resources listed below.

Electronic Access

Individual Cherry Sheet files and spreadsheets containing information for every municipality and regional school district, can be obtained from the DLS home page on the World Wide Web.

DLS Home Page:

<http://www.state.ma.us/dls>

Contact Burt Lewis of the Municipal Data Bank if you need assistance in accessing Web files at (617) 626-2358.

Reports Comparing All Communities or Sets of Communities

Cherry Sheet Booklet: Gives estimates for all cities, towns and regional districts, by program, for both receipts and assessments.

Trends in Net State Aid: Shows each municipality's total Cherry Sheet receipts, assessments and the net amount of aid, for each year since FY81.

Reports for Individual Communities

Cherry Sheet Printout: Provides a computer printout of estimated Cherry Sheet receipts and/or assessments for FY2000 or prior years.

State Aid Trends: Provides a multi-year look, by program, at a community's Cherry Sheet estimated receipts.

Any questions regarding Cherry Sheet programs or data should be directed to Rick Kingsley, Chief of Municipal Data Management and Technical Assistance Bureau, at (617) 626-2376 or Lisa Juskiewicz, Local Aid Section, at (617) 626-2386.

VI. Samples of the Cherry Sheet

In an effort to assist those who may not be familiar with the actual Cherry Sheet forms, we have included sample copies of each of the three Cherry Sheet notifications in this manual. The actual Cherry Sheet consists of the following:

Form CS 1-ER is the official notification of the estimated receipts to be paid to each municipality by the state during the next fiscal year.

Form CS 2-ER is the official notification of the estimated receipts and the one charge for Regional School Districts. This form is sent to the superintendent of each regional school. Copies are sent to each member municipality.

Form CS 1-EC is the official notification of the estimated assessments and charges for the next fiscal year that each municipality must pay for services performed by the state, counties or certain regional districts.

C.S. 1-ER Commonwealth of Massachusetts Department of Revenue **FY2000**
NOTICE TO ASSESSORS OF ESTIMATED RECEIPTS
TO BE USED IN DETERMINING THE TAX LEVY
General Laws, Chapter 58, Section 25A, and Chapter 59, Section 23

ALL MUNICIPALITIES

A. EDUCATION

Distributions and Reimbursements:

1. Chapter 70	2,332,922,208
2. School Transportation Programs <i>Chs. 71, 71A, 71B and 74</i>	55,688,473
3. School Construction <i>1948, Ch. 645; 1976, Ch. 511</i>	236,781,004
4. Retired Teachers' Pensions <i>Ch. 32, s. 20 (2) (c)</i>	39,000,000
5. Tuition of State Wards <i>Ch. 76, ss. 7,9; Ch. 74, s. 7A; Ch. 71, s. 71f</i>	11,428,188

Offset Items - Reserve for Direct Expenditure:

6. Racial Equality <i>Chs. 76, s. 12A, 71, ss. 37 I,J, 15, s. 11</i>	23,476,045
7. School Lunch <i>1970, Ch. 871</i>	4,415,899

Sub-Total, All Education Items	2,703,711,817
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B. GENERAL GOVERNMENT:

Distributions and Reimbursements:

1. Lottery, Beano & Charity Games	670,000,000
2. Additional Assistance	476,315,282
3. Highway Fund <i>Ch. 81, s. 31; 1980, Ch. 577, s. 8</i>	43,472,110
4. Local Share of Racing Taxes <i>1981, Ch. 558</i>	1,549,010
5. Regional Public Libraries <i>Ch. 78, s. 19C</i>	9,529,812
6. Police Career Incentive <i>Ch. 41, s. 108L</i>	23,737,040
7. Urban Renewal Projects <i>Ch. 121, ss. 53-57</i>	2,582,469
8. Veterans' Benefits <i>Ch. 115, s. 6</i>	7,706,310
9. Exemptions: Vets, Blind & Surviving Spouse <i>Ch. 58, s. 8A; Ch. 59 s. 5</i>	8,085,108
10. Exemptions: Elderly <i>Ch. 59, s. 5, Cl. 41, 41B, 41C</i>	12,380,250
11. State Owned Land <i>Ch. 58, ss. 13-17</i>	15,000,000

Offset Item - Reserve for Direct Expenditure:

12. Public Libraries <i>Ch. 78, s. 19A</i>	9,899,804
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Sub-Total, All General Government	1,280,257,195
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C. TOTAL ESTIMATED RECEIPTS, FISCAL 2000	3,983,969,012
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C.S. 2-ER Commonwealth of Massachusetts Department of Revenue **FY2000**
NOTICE TO REGIONAL SCHOOL DISTRICTS
OF ESTIMATED RECEIPTS
General Laws, Chapter 58, Section 25A, and Chapter 59, Section 23

ALL REGIONS

A. EDUCATION

Distributions and Reimbursements:

1. Chapter 70	<u>470,410,747</u>
2. School Transportation Programs <i>Chs. 71, 71A, 71B and 74</i>	<u>2,035,373</u>
3. School Construction <i>1948, Ch. 645; 1976, Ch. 511</i>	<u>37,196,524</u>
4. Regional School Transportation <i>Ch. 71, s. 16C</i>	<u>40,481,332</u>
5. Tuition of State Wards <i>Ch. 76, ss. 7,9; Ch. 74, s. 7A; Ch. 71, s. 71f</i>	<u>2,701,257</u>

Offset Items - Reserve for Direct Expenditure:

6. Racial Equality <i>Ch. 76, s. 12A</i>	<u>922,176</u>
7. School Lunch <i>1970, Ch. 871</i>	<u>705,552</u>

Total Estimated Receipts, Fiscal 2000	<u>554,452,961</u>
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Estimated Charges:

8A. Energy Conservation <i>1983, Ch. 700</i>	
9A. Multi-Year Repayments	<u>-91,598</u>
10A. Special Education, <i>Ch. 71B, ss. 10, 12</i>	<u>-145,377</u>

Total Estimated Charges, Fiscal 2000	<u>-236,975</u>
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B. TOTAL ESTIMATED RECEIPTS, NET OF ESTIMATED CHARGES FISCAL 2000	<u>554,215,986</u>
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C.S. 1-EC Commonwealth of Massachusetts Department of Revenue FY2000
NOTICE TO ASSESSORS OF ESTIMATED CHARGES
TO BE USED IN DETERMINING THE TAX LEVY
 General Laws, Chapter 59, Section 21

ALL MUNICIPALITIES

The following State and County Assessments, as estimated, and the underestimates from the prior year, must be used by the Assessors in determining the "Total Amount To Be Raised By Taxation." Overestimates from the prior year must be listed by the Assessors as "Estimated Receipts - State."			
	Column 1 Estimates To Be Raised	Column 2 PRIOR YEAR Underestimates To Be Raised	Column 3 PRIOR YEAR Overestimates To Be Used As Estimated Receipts - State
A. County Assessment, County Tax <i>Ch. 35, ss. 30, 31</i>	20,630,426	10	5
B. STATE ASSESSMENTS AND CHARGES:			
1. Supervision of Retirement Systems <i>Ch. 32, s. 21</i>			
2. Motor Vehicle Excises <i>1962, Ch. 727</i>	4,166		
3. Retired Employees Health Insurance <i>Ch. 32A, s. 10B</i>	1,355,643		
4. Retired Teachers Health Insurance <i>Ch. 32A, s. 12</i>	23,715,173		
5. Mosquito Control Projects <i>Ch. 252, s. 5A</i>	5,110,581		47,550
6. Air Pollution Districts <i>Ch. 111, ss. 142B, 142C</i>	1,473,470		
7. Metropolitan Area Planning Council <i>Ch. 40B, ss. 26, 29</i>	720,464		
8. Old Colony Planning Council <i>1967, Ch. 332</i>	79,942		
9. RMV Non-Renewal Surcharge <i>Ch. 90; Ch. 60A</i>		10,497,900	
Sub-Total, State Assessments	32,459,439	10,497,900	47,550
C. TRANSPORTATION AUTHORITIES:			
1. MBTA <i>Ch. 161A, ss. 8-9; 1974, Ch. 825, ss. 6-7</i>	144,553,734	1,047,298	1,047,298
2. Boston Metro. Transit District <i>1929, Ch. 383; 1954, Ch. 535</i>	25,000		
3. Regional Transit <i>Ch. 161B, ss. 9, 10, 23; 1973, Ch. 1141</i>	15,669,557	285,996	291,084
Sub-Total, Transportation Assessments	160,248,291	1,333,294	1,338,382
D. ANNUAL CHARGES AGAINST RECEIPTS:			
1. Multi-Year Repayments	676,629		
2. Special Education <i>Ch. 71B, ss. 10, 12</i>	2,202,099	196,197	698,003
3. Energy Conservation <i>1983, Ch. 700</i>	363		
4. STRAP Repayments <i>1983, Ch. 637, s. 32</i>			
Sub-Total, Charges against Receipts	2,879,091	196,197	698,003
E. TOTAL ESTIMATED CHARGES, FISCAL 2000	216,217,247	12,027,401	2,083,940
F. NET CHARGES, FISCAL 2000 (Column 1 + Column 2 - Column 3)	226,160,708		

VII. Cherry Sheet Data

This section contains program by program data for each city, town and regional school district. In the past, this section has been produced as a separate document referred to as the Cherry Sheet Booklet. For FY2000, we have combined the booklet into the Cherry Sheet Manual.

Cherry Sheet Estimated Receipts FY2000, Cities and Towns

Municipality	Chapter 70	A1	A2	A3	A4	A5	A6	A7	B1	B2	B3	B4	B5	B6	B7	B8	B9	B10	B11	B12	C
			School Transportation	School Construction	Retired Teachers Pensions	Tuit of State Wards	Racial Equality	School Lunch	Lottery	Additional Assistance	Highway Fund	Local Share of Racing Taxes	Reg Public Libraries	Police Career Incentive	Urban Renewal Programs	Veterans' Benefits	Exempt Vets. Blind & Surv Sp	Exemptions Elderly	State Owned Land	Public Libraries	Total
ABINGTON	5,753,672	106,110	0	0	46,891	0	10,694	1,786,932	0	139,361	0	0	0	65,183	0	24,589	13,522	48,288	37,008	23,189	8,055,439
ACTION	1,970,239	115,360	0	0	14,263	0	5,250	1,220,536	37,368	136,181	0	0	0	0	0	4,360	19,591	13,064	75,513	31,703	3,643,428
ACUSHNET	4,580,066	130,659	0	0	37,132	0	6,076	1,365,413	30,043	111,540	0	0	0	0	0	6,974	12,994	34,196	83	15,407	6,330,583
ADAMS	0	0	0	0	0	0	0	1,786,766	44,096	113,827	0	0	0	36,401	0	27,010	10,750	22,196	41,491	16,715	2,099,252
AGAWAM	10,682,337	319,013	1,149,241	0	99,900	0	25,914	3,242,891	0	257,497	0	0	0	95,994	0	29,484	32,275	58,232	28,163	41,093	16,062,034
ALFORD	0	0	0	0	0	0	0	13,575	0	11,509	0	0	0	0	0	0	325	0	0	1,929	27,338
AMESBURY	9,314,552	120,809	1,416,754	0	66,125	0	14,651	1,801,458	0	135,925	0	0	0	73,939	0	11,163	43,674	43,674	0	23,495	13,041,017
ANDOVER	5,478,292	25,190	0	0	5,284	0	9,983	6,960,819	280,503	171,644	0	0	0	112,500	0	62,319	7,888	17,574	235,615	94,933	13,462,544
ANDOVERST	4,618,867	346,516	1,894,649	0	9,745	0	16,331	1,598,436	0	114,288	0	0	464,818	210,000	0	4,232	29,906	22,630	88,606	54,904	9,473,948
ARLINGTON	4,861,848	120,729	1,368,053	0	22,115	206,856	16,290	3,982,812	5,652,310	244,599	0	0	0	226,129	0	59,679	65,258	74,798	0	67,412	16,968,888
ASHBURNHAM	0	0	30,568	0	0	0	0	589,980	0	82,213	0	0	0	0	0	3,234	9,806	14,558	26,232	10,299	766,890
ASHBY	0	0	0	0	0	0	0	350,229	0	59,732	0	0	0	0	0	0	4,488	8,032	28,554	4,431	455,466
ASHFIELD	117,606	5,581	0	0	0	0	0	143,559	0	59,853	0	0	0	0	0	0	1,325	2,008	3,594	2,917	336,443
ASHLAND	1,943,633	151,520	830,717	0	101,098	0	13,674	895,639	366,937	92,603	0	0	0	18,611	0	8,456	16,660	15,060	44,593	16,044	4,496,634
ATHOL	0	0	57,642	0	0	0	0	1,912,260	5,507	142,439	0	0	0	0	0	9,980	17,463	36,646	21,121	25,539	2,247,208
ATTLEBORO	21,777,275	389,925	3,248,548	0	98,562	0	26,047	4,894,356	0	351,675	0	0	0	163,012	0	108,067	28,140	91,364	0	65,400	31,242,371
AUBURN	3,646,245	98,899	0	0	18,637	0	15,635	1,475,855	0	169,302	0	0	0	50,528	0	10,746	24,150	69,796	0	33,614	5,613,407
AVON	543,190	7,592	0	0	24,348	0	3,987	360,692	504,148	49,102	0	0	0	0	0	2,464	8,884	19,578	0	7,875	1,531,860
AYER	4,098,348	54,130	0	0	0	0	7,176	675,251	55,642	114,014	0	0	0	13,766	0	0	12,048	1,937	11,214	12,048	12,048
BARNSTABLE	5,732,082	597,612	3,649,925	0	200,173	0	35,754	1,748,543	0	290,107	0	0	0	46,392	0	58,371	77,106	108,990	73,977	58,275	12,650,915
BARRE	7,626	0	0	0	0	0	0	679,489	0	102,937	0	0	0	2,267	0	2,121	5,963	15,562	26,789	8,484	851,238
BECKET	88,126	4,303	0	0	0	0	0	67,577	10,797	42,341	0	0	0	0	0	0	1,964	7,564	37,318	262,228	262,228
BEDFORD	1,699,305	114,473	65,521	0	143,988	0	8,710	703,530	609,391	49,547	0	0	0	45,035	0	2,305	15,332	10,558	325,682	21,704	3,813,057
BELCHERTOWN	6,910,696	247,544	1,137,531	0	95,941	0	13,588	1,315,081	0	145,675	0	0	0	25,070	0	17,945	10,075	14,558	120,611	17,569	10,072,484
BELLINGHAM	6,950,008	167,580	612,993	0	76,608	0	10,416	1,683,688	0	167,188	0	0	0	46,392	0	0	15,042	30,144	0	20,962	9,810,021
BELMONT	2,708,294	64,969	1,099,786	0	18,491	0	11,859	1,587,432	1,041,278	68,272	0	0	0	169,225	0	0	27,688	26,634	0	38,543	7,233,651
BERKLEY	3,704,967	84,094	471,642	0	0	0	3,607	471,080	0	54,670	0	0	0	8,403	0	2,089	4,175	10,558	7,755	7,420	4,828,460
BERLIN	588,099	9,720	269,514	0	5,970	0	1,590	200,625	0	46,583	0	0	0	8,558	0	0	2,613	6,024	0	2,970	1,122,266
BERNARDSTON	0	0	168,648	0	0	0	0	223,809	0	45,545	0	0	0	0	0	0	2,005	8,032	4,619	3,406	456,064
BEVERLY	6,266,702	304,401	1,328,993	0	109,424	0	18,022	3,565,231	3,096,077	241,260	0	0	0	0	0	5,814	51,775	45,180	11,311	53,994	15,088,184
BILLERICA	12,866,874	371,638	22,336	0	68,693	0	38,267	3,670,648	2,956,313	290,586	0	0	0	283,424	0	119,343	80,722	28,704	89,750	54,185	20,941,483
BLACKSTONE	83,351	3,425	0	0	0	0	0	1,144,480	0	84,386	0	0	0	24,156	0	0	9,050	15,610	11,272	12,895	1,388,625
BLANDFORD	0	0	0	0	0	0	0	103,392	0	50,355	0	0	0	0	0	0	925	2,514	11,086	2,445	170,717
BOLTON	0	0	602,467	0	0	0	0	162,861	0	44,093	0	0	0	0	0	9,183	2,800	2,510	6,835	3,402	834,151
BOSTON	186,151,815	9,755,559	17,074,340	39,000,000	1,177,881	5,311,858	366,922	55,964,533	206,638,214	836,476	426,667	0	6,898,218	0	742,937	501,256	650,090	650,090	306,683	795,987	532,599,436
BOURNE	2,973,370	237,948	642,196	0	80,690	0	15,043	1,018,230	443,645	125,136	0	0	0	62,912	0	17,603	33,064	21,136	692,243	22,230	6,385,446
BOXBOROUGH	1,232,345	47,379	374,472	0	0	0	0	2,835	208,457	0	21,776	0	0	0	0	0	5,672	502	2,093	4,418	1,919,949
BOXFORD	1,479,598	100,091	281,194	0	0	0	4,813	384,251	45,818	64,974	0	0	0	0	0	0	7,752	1,506	34,847	10,164	2,415,008
BOYLSTON	339,386	26,870	347,986	0	0	0	2,392	306,251	0	51,491	0	0	0	19,802	0	0	3,650	9,538	0	4,827	1,112,193
BRAINTREE	4,225,569	252,911	0	0	57,671	237,815	22,340	2,864,500	4,250,822	249,916	0	0	0	0	0	34,417	57,499	93,986	0	43,492	12,390,938
BREWSTER	860,474	42,231	660,666	0	16,110	0	5,535	325,200	0	34,777	0	0	0	0	0	1,616	16,570	17,070	146,498	11,418	2,138,165
BRIDGEWATER	117,672	0	820,999	0	0	0	0	2,770,236	0	172,446	0	0	269,250	99,170	0	32,264	13,375	30,182	311,619	41,860	4,679,073
BRIMFIELD	1,020,956	46,741	323,243	0	0	0	2,206	312,637	0	61,701	0	0	0	0	0	0	1,650	5,020	40,228	1,818,632	1,818,632
BROCKTON	1,313,611	1,313,611	2,524,020	0	261,118	194,055	82,704	15,602,387	5,424,063	744,474	0	0	0	461,710	0	128,994	105,365	169,174	201	173,786	119,294,315
BROOKFIELD	1,562,043	37,008	438,099	0	0	0	0	2,262	425,110	0	50,100	0	0	0	0	0	2,663	3,514	17,560	4,699	2,543,058
BROOKLINE	4,535,088	225,056	902,448	0	0	0	860,848	22,267	3,534,251	4,401,448	46,441	0	0	430,756	0	65,671	28,775	6,024	0	103,247	15,162,320
BUCKLAND	0	0	0	0	0	0	0	236,959	0	0	0	0	0	0	0	0	2,564	4,016	2,486	3,282	290,142
BURLINGTON	3,407,608	138,536	262,090	0	31,540	0	16,478	1,387,664	1,744,603	58,900	0	0	0	0	0	15,174	34,938	39,156	0	34,259	7,170,946
CAMBRIDGE	6,660,769	634,303	4,913,624	0	105,141	668,958	36,894	7,201,019	22,595,349	69,242	0	0	0	808,812	0	38,860	87,795	47,690	0	141,694	44,010,150
CANTON	2,334,399	135,055	0	0	1,195	0	15,589	1,268,370	1,104,851	121,662	0	0	0	91,315	0	0	29,687	62,248	45,184	28,653	5,238,208

Cherry Sheet Estimated Receipts FY2000, Cities and Towns

	A1	A2	A3	A4	A5	A6	A7	B1	B2	B3	B4	B5	B6	B7	B8	B9	B10	B11	B12	C	
Municipality	Chapter 70	School Transportation	School Construction	Retired Teachers Pensions	Tuit of State Wards	Racial Equality	School Lunch	Lottery	Additional Assistance	Highway Fund	Local Share of Racing Taxes	Reg Public Libraries	Police Career Incentive	Urban Renewal Programs	Veterans' Benefits	Exempt Vets. Blind & Surv Sp	Exemptions Elderly	State Owned Land	Public Libraries	Total	
CARLISLE	520,306	50,409	563,047	0	0	0	2,475	189,244	18,534	34,920	0	0	0	0	0	1,175	4,518	95,162	5,399	1,485,189	
CARVER	8,162,397	195,653	1,038,125	0	235,391	0	13,357	1,236,496	0	112,060	0	0	22,284	0	17,962	7,463	19,646	103,877	17,608	11,182,319	
CHARLEMONT	85,560	1,959	0	0	0	0	0	136,148	0	38,811	0	0	0	0	0	1,825	3,514	5,776	2,747	276,340	
CHARLTON	0	0	0	0	0	0	0	1,100,650	0	133,724	0	0	24,631	0	0	10,094	20,592	6,345	14,532	1,310,568	
CHATHAM	394,180	41,447	0	0	20,202	0	2,854	147,479	0	0	0	0	0	0	461	11,353	3,526	0	9,599	631,101	
CHELMSFORD	6,181,025	402,756	518,670	0	24,581	0	26,803	2,802,343	3,190,395	245,218	0	0	125,222	0	56,858	41,111	40,708	8,823	51,462	13,715,975	
CHELSEA	35,547,324	128,654	9,762,034	0	101,100	161,503	49,351	4,787,166	4,274,507	142,060	0	0	175,000	0	68,843	36,990	20,696	61,271	54,147	55,370,646	
CHESTER	251,293	3,617	0	0	0	0	0	462,183	0	57,106	0	0	0	0	0	2,913	4,564	31,793	5,332	818,791	
CHESTER	0	0	0	0	0	0	0	142,344	0	50,083	0	0	0	0	0	1,688	5,522	14,596	3,005	217,238	
CHESTERFIELD	137,728	2,057	0	0	0	0	0	105,909	0	40,362	0	0	0	0	0	1,800	1,510	14,425	2,532	306,323	
CHICOPEE	32,384,611	833,771	671,760	0	26,437	0	67,916	8,626,359	1,504,526	487,531	0	0	271,986	0	512,959	169,557	224,394	0	94,965	45,876,772	
CHILMARK	0	0	0	0	0	0	0	3,373	0	0	0	0	0	0	0	575	0	0	0	7,543	
CLARKSBURG	1,213,899	19,368	0	0	0	0	1,897	320,611	16,502	23,646	0	0	0	0	0	1,866	17,582	27,556	3,782	1,646,709	
CLINTON	8,206,381	148,213	959,509	0	19,971	0	8,495	1,929,552	220,865	110,897	0	0	68,336	0	11,282	41,527	48,694	1,543	24,156	11,799,421	
COHASSET	1,107,609	63,539	503,700	0	0	148,565	3,727	380,740	209,013	34,765	0	0	0	0	0	10,782	6,024	984	8,992	2,478,440	
COLRAIN	0	0	0	0	0	0	0	193,942	0	67,145	0	0	0	0	0	3,375	9,036	19,908	3,238	296,644	
CONCORD	1,446,798	214,245	161,609	0	0	356,039	9,563	846,131	483,163	70,069	0	0	0	0	1,673	10,875	11,546	340,421	32,099	3,984,231	
CONWAY	657,882	25,133	229,515	0	0	0	951	142,501	0	53,429	0	0	0	0	0	1,763	5,020	28,595	2,688	1,147,477	
CUMMINGTON	29,808	2,928	0	0	0	0	0	62,527	0	37,838	0	0	0	0	0	1,963	502	9,085	2,226	146,877	
DALTON	279,440	1,582	0	0	0	0	0	866,063	0	68,039	0	0	22,376	0	16,890	5,775	18,074	23,633	11,856	1,313,728	
DANVERS	3,055,941	137,922	893,949	0	9,983	0	16,087	1,757,413	1,408,080	168,051	0	0	180,769	0	0	52,589	38,152	128,340	38,073	7,885,349	
DARTMOUTH	6,313,148	214,800	0	0	66,973	0	20,471	2,231,466	0	261,362	0	0	110,590	0	29,911	34,204	133,074	133,568	40,328	9,589,895	
DEDHAM	2,834,496	110,020	0	0	0	0	4,893	1,968,794	1,950,847	177,858	0	0	259,321	0	22,410	39,909	47,216	0	30,721	7,446,485	
DEERFIELD	667,269	27,273	470,804	0	0	0	3,092	426,588	0	84,490	0	0	0	0	9,703	4,763	14,558	32,248	6,699	1,747,487	
DENNIS	0	0	0	0	0	0	0	464,603	0	49,563	0	0	92,121	0	0	34,140	30,162	1,562	15,259	687,410	
DIGHTON	0	0	0	0	0	0	0	611,543	0	75,792	0	0	0	0	18,406	8,923	28,112	0	8,219	750,995	
DOUGLAS	4,741,467	87,229	269,827	0	41,469	0	5,035	571,942	0	81,587	0	0	0	0	0	6,950	12,552	53,682	8,267	9,880,007	
DOVER	287,264	44,291	0	0	0	0	1,656	183,847	0	14,295	0	0	39,347	0	0	5,602	502	14,158	6,829	597,791	
DRA CUT	12,135,545	319,526	631,776	0	71,314	0	20,612	3,061,814	0	231,667	0	0	74,812	0	93,610	77,452	182,728	14,215	46,801	16,961,872	
DUDLEY	0	0	0	0	0	0	0	1,317,212	0	120,360	0	0	22,156	0	1,582	11,160	65,810	0	16,565	1,554,845	
DUNSTABLE	0	0	0	0	0	0	0	163,571	37,846	33,943	0	0	0	0	0	2,400	0	695	3,174	245,881	
DUXBURY	2,484,172	213,688	0	0	0	0	8,887	831,269	0	92,482	0	0	9,406	0	40,825	14,296	9,538	14,711	19,676	3,738,950	
EAST BRIDGEWATE	8,081,170	138,937	650,183	0	119,245	0	9,690	1,288,645	0	95,815	0	0	34,608	0	15,809	12,875	35,712	65	19,320	10,502,074	
EAST BROOKFIELD	13,385	1,168	0	0	0	0	0	246,123	0	29,662	0	0	1,264	0	0	3,352	9,036	2,121	3,301	309,412	
EAST LONGMEADO	3,128,719	159,374	164,907	0	0	137,140	13,602	1,178,765	0	132,917	0	0	52,630	0	1,200	18,243	35,140	0	24,350	5,046,987	
EASTHAM	230,580	20,551	0	0	5,869	0	0	124,648	0	9,055	0	0	29,700	0	1,978	10,600	9,060	2,543	7,795	452,379	
EASTHAMPTON	7,015,208	176,056	199,362	0	114,755	0	10,795	2,363,540	137,004	170,431	0	0	63,833	0	39,525	15,725	76,304	368	26,447	10,409,353	
EASTON	5,935,850	201,673	1,245,934	0	12,716	0	13,277	1,901,970	0	171,140	0	0	112,685	0	0	20,679	26,606	34,978	27,561	9,705,069	
EDGARTOWN	300,823	21,175	0	0	0	0	1,682	40,046	35,873	0	0	0	0	0	3,275	2,263	4,518	247,360	7,533	664,548	
EGREMONT	0	0	0	0	0	0	0	58,904	0	26,908	0	0	0	0	0	538	500	28,895	2,259	118,004	
ERVING	242,983	22,677	0	0	0	0	1,168	56,717	16,548	5,498	0	0	0	0	0	3,613	5,528	9,781	2,342	366,835	
ESSEX	682,429	35,492	0	0	3,978	0	2,292	207,836	42,569	31,100	0	0	13,052	0	0	2,325	5,020	552	0	1,030,521	
EVERETT	14,831,504	194,199	0	0	38,415	0	32,958	3,064,384	5,139,628	89,403	0	0	248,627	0	24,290	56,261	86,846	0	48,586	23,855,101	
FAIRHAVEN	6,396,792	77,956	1,154,333	0	62,195	0	18,786	1,796,099	492,569	151,132	0	0	0	0	0	21,519	89,858	49,316	25,819	10,358,694	
FALL RIVER	76,364,024	680,146	2,219,751	0	44,957	327,515	76,844	19,979,422	2,882,862	728,019	0	0	237,724	0	5950	325,220	111,711	228,558	89,122	169,882	104,471,707
FALMOUTH	4,017,892	316,536	833,808	0	105,415	0	17,784	1,193,941	0	152,953	0	0	269,250	0	0	37,915	63,306	195,552	41,959	7,301,624	
FITCHBURG	30,635,453	391,879	3,380,811	0	50,636	100,000	36,642	7,186,236	270,312	399,045	0	0	315,777	0	88,596	34,807	63,754	25,856	85,490	43,325,294	
FLORIDA	490,375	15,523	0	0	0	0	1,050	45,875	0	27,316	0	0	0	0	0	1,623	3,542	21,830	2,332	609,466	
FOXBOROUGH	5,891,493	180,442	166,260	0	0	100,879	15,588	1,387,656	0	153,141	0	0	47,992	0	0	17,563	21,132	60,019	24,293	8,066,478	
FRAMINGHAM	6,826,278	837,799	1,675,106	0	31,705	488,559	35,670	5,606,482	5,911,189	390,606	0	0	258,923	0	89,072	74,888	47,188	335,966	117,981	22,727,412	

Cherry Sheet Estimated Receipts FY2000, Cities and Towns

Municipality	Chapter 70	A1	A2	A3	A4	A5	A6	A7	B1	B2	B3	B4	B5	B6	B7	B8	B9	B10	B11	B12	C	
			School Transportation	School Construction	Retired Teach Pensions	Tuit of State Wards	Racial Equality	School Lunch	Lottery	Additional Assistance	Highway Fund	Local Share of Racing Taxes	Reg Public Libraries	Police Career Incentive	Urban Renewa Programs	Veterans' Benefits	Exempt Vets. Blind & Surv Sp	Exemptions Elderly	State Owned Land	Public Libraries	Total	
FRANKLIN	16,309,285	276,844	1,444,633	0	0	0	0	24,306	2,157,816	0	168,870	0	0	0	50,730	0	67,592	22,034	14,640	49,046	34,542	20,620,338
FREETOWN	874,276	68,026	0	0	55,186	0	3,210	842,154	0	106,466	0	0	0	0	31,026	0	0	0	24,600	76,371	12,206	2,101,996
GARDNER	13,882,413	129,513	976,600	0	82,201	0	17,994	3,456,633	151,944	194,414	0	0	0	0	0	87,202	0	25,452	58,734	29,907	46,535	19,139,542
AQUINNAH	0	0	0	0	0	0	0	1,933	0	0	0	0	0	0	0	0	0	75	2,500	1,824	1,928	8,260
GEORGETOWN	2,843,490	40,857	1,231,500	0	35,354	0	7,395	604,399	66,691	67,606	0	0	0	34,594	0	0	0	7,888	8,534	32,670	8,920	4,989,898
GILL	0	0	0	0	0	0	0	0	185,081	0	39,557	0	0	0	0	0	0	1,775	6,024	1,198	3,056	240,803
GLOUCESTER	5,473,005	191,804	1,545,391	0	59,385	0	20,846	2,297,532	2,419,911	147,403	0	0	0	168,215	0	24,110	0	31,923	95,580	25,812	38,900	12,539,817
GOSHEN	28,238	1,210	0	0	0	0	0	0	60,400	0	22,086	0	0	0	0	0	0	1,000	2,510	21,065	2,279	138,788
GOSNOLD	2,625	929	0	0	0	0	0	0	463	2,469	0	0	0	0	0	0	0	0	13,284	1,869	21,639	0
GRAFTON	4,573,742	167,474	300,288	0	111,477	0	11,725	1,373,161	0	137,091	0	0	0	0	0	14,599	0	11,704	25,630	3,559	18,812	6,749,262
GRANBY	2,490,562	89,663	0	0	75,802	0	5,369	737,019	0	82,943	0	0	0	20,557	0	3,959	0	6,025	12,048	21,313	8,663	3,553,923
GRANVILLE	694,965	28,044	234,577	0	0	0	0	1,461	121,231	0	53,522	0	0	0	0	0	0	1,238	4,016	20,797	2,565	1,162,416
GREAT BARRINGTON	0	0	0	0	0	0	0	0	700,004	0	99,469	7,500	0	0	0	952	0	4,263	19,578	92,732	13,731	938,229
GREENFIELD	8,926,591	122,765	770,418	0	4,200	0	13,324	2,703,554	0	197,127	0	0	0	56,498	0	47,222	0	21,776	63,292	43	37,373	12,964,183
GROTON	0	0	0	0	0	0	0	0	634,056	0	94,085	0	0	0	0	0	0	10,433	12,550	20,610	12,244	783,978
GROVELAND	0	0	284,693	0	0	0	0	0	589,562	0	64,349	0	0	20,433	0	0	0	4,112	9,036	23,208	7,445	1,002,838
HADLEY	526,863	45,790	385,749	0	35,689	0	2,546	283,610	174,084	62,883	0	0	0	0	0	0	0	4,363	7,000	119,060	5,016	1,652,653
HALE	2,148,794	69,165	459,032	0	16,303	0	3,809	808,521	0	76,986	0	0	0	0	0	22,281	0	6,413	12,566	7,988	11,176	3,643,034
HAMILTON	0	0	0	0	0	0	0	0	548,964	53,967	63,262	0	0	41,710	0	0	8,707	10,542	32,276	11,583	771,011	
HAMPDEN	0	0	0	0	0	0	0	0	528,321	0	74,966	0	0	14,898	0	1,630	2,063	3,012	0	7,233	0	632,123
HANCOCK	84,889	15,261	0	0	0	0	0	0	36,173	22,195	22,476	0	0	0	0	0	0	750	7,500	48,813	2,010	240,067
HANOVER	3,217,573	72,776	0	0	0	0	0	10,637	949,372	1,669,092	98,480	0	0	38,460	0	0	16,599	13,052	2,010	18,247	6,106,298	
HANSON	0	2,689	110,107	0	0	0	0	0	1,119,497	0	98,279	0	0	0	0	0	0	12,263	27,108	134	14,116	1,384,193
HARDWICK	248,588	1,613	0	0	0	0	0	0	340,662	4,062	77,215	0	0	0	0	0	0	4,275	6,588	25,713	3,892	712,608
HARVARD	1,087,243	56,810	954,168	0	0	0	0	5,166	1,703,479	69,324	60,308	0	0	0	0	0	2,303	1,506	1,529	18,063	3,959,899	
HARWICH	1,259,010	91,511	824,785	0	41,425	0	7,406	369,784	0	73,217	0	0	0	0	0	13,436	0	31,979	40,662	51,113	17,060	2,821,388
HATFIELD	565,484	27,541	0	0	6,850	0	2,669	279,818	0	61,919	0	0	0	0	0	0	0	5,363	18,574	1,657	3,752	973,627
HAVERHILL	31,548,692	527,299	3,996,590	0	89,590	0	51,501	6,846,227	3,149,881	405,039	0	0	0	191,509	0	36,152	0	62,427	100,902	345	93,880	47,100,034
HAVERLY	16,749	135	0	0	0	0	0	0	24,244	16,264	31,570	0	0	0	0	0	0	225	506	23,597	0	113,290
HEATH	0	0	197,018	0	0	0	0	0	52,763	0	37,310	0	0	0	0	0	0	225	5,020	5,467	2,330	300,810
HINGHAM	3,130,147	199,317	268,156	0	0	135,414	15,254	1,253,887	420,485	116,951	0	0	0	68,692	0	15,028	0	36,594	25,602	28,309	39,105	5,752,941
HINSDALE	39,639	2,824	0	0	0	0	0	0	182,805	0	34,042	0	0	0	0	0	0	6,526	17,297	3,354	292,878	
HOLBROOK	4,115,634	68,492	0	0	110,276	0	6,498	110,849	0	5,987	0	0	0	34,703	0	38,645	0	24,225	40,662	0	17,810	5,964,852
HOLDEN	156,751	0	350,983	0	0	0	0	0	1,465,330	0	161,707	0	0	41,722	0	0	0	15,150	16,566	19,161	30,710	2,258,080
HOLLAND	666,080	21,883	0	0	0	0	0	1,827	152,740	0	35,642	0	0	0	0	0	0	1,500	8,534	4,679	2,871	895,756
HOLLISTON	6,336,308	130,601	0	0	13,099	0	11,358	1,111,531	518,826	116,753	0	0	0	81,305	0	0	0	9,600	9,538	662	18,502	8,358,083
HOLYOKE	57,596,400	562,876	4,211,831	0	82,373	778,731	68,836	8,380,784	763,384	349,965	0	0	0	227,500	0	43,940	0	34,620	43,674	16,115	80,267	73,241,296
HOPEDALE	4,525,672	39,488	430,571	0	13,673	0	4,741	563,664	0	50,275	0	0	0	16,308	0	0	0	5,700	21,084	51	8,280	5,679,507
HOPKINTON	2,384,119	167,975	1,305,806	0	11,246	0	9,337	561,937	151,365	79,073	0	0	0	0	0	0	0	6,400	18,594	94,204	12,760	4,802,816
HUBBARDSTON	0	0	0	0	0	0	0	0	275,881	0	68,605	0	0	0	0	0	0	3,348	6,024	21,599	4,800	380,257
HUDSON	5,836,740	130,997	0	0	1,812	0	12,109	1,867,471	0	166,923	0	0	0	0	0	0	0	15,534	48,694	10,579	27,772	8,152,319
HULL	4,104,161	107,348	0	0	0	0	0	7,793	987,748	1,747,307	81,368	0	0	40,426	0	5,565	0	21,005	27,610	12,319	14,191	7,156,841
HUNTINGTON	0	0	0	0	0	0	0	0	269,291	0	44,675	0	0	0	0	0	0	538	6,526	13,583	3,617	338,230
IPSWICH	1,807,453	128,781	123,998	0	0	0	8,284	920,533	975,780	105,953	0	0	0	75,489	0	577	0	13,853	17,068	300,049	15,439	4,493,257
KINGSTON	2,420,103	138,340	0	0	32,835	0	6,203	800,484	0	87,319	0	0	0	69,452	0	1,578	0	10,013	30,622	15,547	16,279	3,628,773
LAKEVILLE	1,797,500	52,040	417,813	0	38,901	0	3,378	668,135	0	89,039	0	0	0	38,676	0	4,362	0	13,110	29,116	9,384	10,904	3,172,358
LANCASTER	0	0	0	0	0	0	0	0	793,631	0	77,725	0	0	0	0	5,880	0	6,763	15,562	77,567	10,042	987,170
LANESBOROUGH	510,381	45,808	0	0	0	0	0	2,284	327,534	0	51,951	0	0	4,082	0	0	0	4,624	8,032	26,220	4,201	985,117
LAWRENCE	95,988,108	620,946	5,273,482	0	81,183	703,409	107,576	16,270,692	239,970	493,976	0	0	0	284,555	590,000	21,411	60,879	147,588	1,483	193,279	121,078,537	
LEE	1,488,928	38,334	0	0	0	0	7,057	608,771	0	76,649	0	0	0	0	0	15,037	0	4,425	48,702	45,624	7,702	2,341,229

Cherry Sheet Estimated Receipts FY2000, Cities and Towns

Municipality	Chapter 70	A1	A2	A3	A4	A5	A6	A7	B1	B2	B3	B4	B5	B6	B7	B8	B9	B10	B11	B12	C	
			School Transportation	School Construction	Retired Teach Pensions	Tuit of State Wards	Racial Equality	School Lunch	Lottery	Additional Assistance	Highway Fund	Local Share of Racing Taxes	Reg Public Libraries	Police Career Incentive	Urban Renewa Programs	Veterans' Benefits	Exempt Vets. Blind & Surv Sp	Exemptions Elderly	State Owned Land	Public Libraries	Total	
LEICESTER	7,505,709	121,840	1,028,065	0	40,056	0	13,043	0	1,528,731	0	138,692	0	0	0	0	0	3,773	12,414	25,602	7,879	16,998	10,442,802
LENEX	1,139,242	51,197	819,348	0	30,721	0	5,511	0	509,279	90,787	70,409	0	0	26,440	0	11,859	7,336	15,562	12,751	10,082	2,800,524	
LEOMINSTER	27,852,855	413,168	1,506,242	0	67,768	0	36,347	0	4,741,974	14,714	340,693	0	0	36,621	0	42,281	50,198	63,376	50,147	66,123	35,282,507	
LEVERETT	208,163	0	0	0	0	0	1,035	0	153,945	0	33,702	0	0	0	0	0	1,425	4,018	3,628	3,191	409,107	
LEXINGTON	4,515,456	245,084	863,984	0	4,787	1,068,485	23,682	0	1,442,134	0	60,214	0	0	148,184	0	2,974	49,726	29,628	0	50,394	8,504,732	
LEYDEN	0	0	0	0	0	0	0	0	60,523	0	27,557	0	0	0	0	0	325	3,012	701	2,330	94,448	
LINCOLN	415,680	36,532	681,036	0	0	375,616	5,720	0	431,418	367,459	20,071	0	0	31,058	0	0	8,978	1,512	258,973	14,230	2,648,283	
LITTLETON	1,099,252	94,271	0	0	14,083	0	4,723	0	503,687	207,535	70,637	0	0	0	0	0	5,350	9,538	71	11,627	2,020,774	
LONGMEADOW	3,272,988	58,384	543,476	0	0	168,670	19,802	0	1,220,114	0	118,424	0	0	107,490	0	0	11,513	8,032	0	19,916	5,548,809	
LOWELL	92,280,705	885,197	13,838,228	0	115,442	808,719	126,705	0	17,073,119	7,978,998	617,889	0	0	842,250	0	139,732	130,473	237,452	197,486	211,891	135,484,286	
LUDLOW	8,589,370	282,242	314,843	0	6,532	0	20,446	0	2,459,208	0	197,039	0	0	77,620	0	21,127	22,875	40,160	31,522	30,198	12,093,182	
LUNENBURG	2,886,345	108,436	0	0	35,417	0	8,022	0	958,643	0	121,521	0	0	0	0	0	10,688	30,120	9,064	13,898	4,182,154	
LYNN	77,549,370	621,250	7,240,195	0	130,419	418,832	84,395	0	12,734,696	11,926,220	523,911	0	0	429,901	0	391,023	108,789	230,920	461	153,235	112,543,617	
LYNNFIELD	1,618,450	119,155	0	0	5,006	109,496	7,331	0	689,496	455,892	68,794	0	0	19,312	0	8,122	25,089	10,548	31,931	16,252	3,165,562	
MALDEN	19,143,432	212,263	7,770,875	0	192,187	49,028	28,705	0	7,598,574	7,030,168	341,674	0	0	250,451	0	19,307	127,019	96,866	0	88,258	42,948,827	
MANCHESTER	666,198	16,895	0	0	0	0	0	4,781	223,526	0	15,760	0	0	26,188	0	7,138	4,084	3,012	0	5,888	973,470	
MANSFIELD	7,015,476	218,428	2,527,797	0	18,113	0	10,901	0	1,281,805	912,368	112,653	0	0	0	0	17,045	20,263	48,210	0	27,769	12,210,828	
MARBLEHEAD	2,243,329	32,193	0	0	5,271	210,683	7,850	0	1,052,946	49,583	36,663	0	0	59,151	0	468	22,314	20,080	0	26,987	3,767,518	
MARION	286,380	35,899	0	0	25,009	0	0	0	194,350	0	14,722	0	0	19,312	0	0	7,650	19,500	947	609,938		
MARLBOROUGH	4,880,781	344,056	1,173,660	0	0	0	0	14,810	2,848,729	3,433,241	217,056	0	0	186,264	2519	32,280	38,780	50,704	71,265	44,463	13,338,608	
MARSHFIELD	10,688,009	273,796	0	0	73,534	0	27,871	0	1,866,636	255,142	177,951	0	0	82,660	0	20,492	21,663	47,690	1,318	31,696	13,568,458	
MASHPEE	3,422,415	161,460	1,628,186	0	78,621	0	11,670	0	220,602	0	39,919	0	0	53,279	0	8,482	20,977	3,584	283,811	11,317	5,944,323	
MATTAPOISETT	416,518	35,108	0	0	0	0	0	0	375,257	0	53,714	0	0	24,616	0	1,365	6,688	9,090	24,121	7,401	953,878	
MAYNARD	2,076,025	71,493	356,727	0	0	0	6,078	0	1,018,737	738,519	80,154	0	0	36,543	0	0	14,727	10,542	0	14,838	4,424,383	
MEDFIELD	2,262,849	134,237	377,149	0	0	0	0	11,834	782,968	937,000	77,562	0	0	0	0	208	8,563	5,522	130,288	16,009	4,744,189	
MEDFORD	11,320,366	264,637	0	0	123,655	85,334	20,200	0	6,069,062	8,094,393	330,408	0	0	365,611	0	55,602	68,424	105,674	0	85,076	27,528,442	
MEDWAY	4,909,230	116,553	585,720	0	20,686	0	6,006	0	895,603	235,317	84,362	0	0	137,056	0	1,083	13,034	15,562	0	18,152	6,901,908	
MELROSE	5,189,643	97,187	0	0	82,836	277,459	14,414	0	2,881,138	3,402,865	163,003	0	0	0	0	498	34,082	43,674	0	43,415	12,367,270	
MENDON	0	0	0	0	0	0	0	0	330,015	0	45,222	0	0	0	0	0	3,163	7,530	3,118	5,454	394,502	
MERRIMAC	0	0	450,223	0	0	0	0	0	663,296	0	53,899	0	0	0	0	0	5,825	3,038	1,387	8,299	1,185,967	
METHUEN	20,439,896	330,694	5,091,747	0	70,319	64,831	32,351	0	4,603,791	205,147	329,573	0	0	180,000	0	0	96,063	148,592	0	62,330	31,655,334	
MIDDLEBOROUGH	12,636,737	289,941	709,792	0	67,366	0	22,075	0	2,163,760	0	224,486	0	0	68,083	0	13,116	24,278	75,878	46,728	29,375	16,371,615	
MIDDLEFIELD	0	0	0	0	0	0	0	0	37,519	0	27,992	0	0	0	0	0	463	1,000	31,974	2,090	101,038	
MIDDLETON	846,193	41,773	296,813	0	16,263	0	4,129	0	306,721	159,272	48,516	0	0	24,568	0	0	6,163	7,028	7,056	6,992	1,771,487	
MILFORD	10,259,703	260,905	957,186	0	31,310	0	21,702	0	2,791,401	0	198,781	0	0	173,833	0	49,346	20,425	66,766	0	43,895	14,875,253	
MILLBURY	4,662,917	123,725	0	0	60,228	0	10,399	0	1,572,748	0	139,077	0	0	52,924	0	46,782	11,138	47,230	975	20,178	6,748,321	
MILLIS	1,828,899	73,618	282,762	0	34,473	0	5,660	0	712,177	403,862	72,824	0	0	15,596	0	0	5,938	10,040	0	11,040	3,456,889	
MILLVILLE	16,705	436	0	0	0	0	0	0	300,801	0	28,232	0	0	8,007	0	0	2,338	9,548	8,944	3,673	378,684	
MILTON	2,918,939	145,359	207,199	0	87,837	0	16,499	0	2,141,408	1,566,851	137,524	0	0	206,073	0	4,699	78,490	47,690	0	35,292	7,593,860	
MONROE	30,375	6,971	0	0	0	0	0	0	6,870	17,526	12,008	0	0	0	0	0	75	0	8,485	1,888	84,198	
MONSON	4,921,186	126,947	948,203	0	56,675	0	8,429	0	1,105,969	0	128,411	0	0	33,978	0	23,463	4,600	20,080	47,317	12,044	7,403,324	
MONTAGUE	0	0	0	0	0	0	0	0	1,069,724	0	131,753	0	0	0	0	12,396	9,950	11,546	49,037	13,410	1,331,794	
MONTGOMERY	0	0	0	0	0	0	0	0	33,158	15,777	32,752	0	0	0	0	0	388	1,004	41,455	2,067	126,601	
MONTGOMERY	0	0	0	0	0	0	0	0	73,230	0	25,466	0	0	0	0	0	700	1,004	795	2,348	103,543	
MOUNT WASHINGTON	8,841	6,170	0	0	0	0	0	0	2,834	41,886	10,832	0	0	0	0	0	75	0	48,128	1,883	120,649	
NAHANT	355,229	36,453	0	0	0	0	0	0	271,449	157,791	17,957	0	0	65,752	0	0	7,983	14,558	285	4,602	866,307	
NANTUCKET	686,560	63,151	0	0	0	0	5,636	0	66,699	0	0	0	0	0	0	0	4,163	3,000	64,258	965,734	965,734	
NANTICK	3,678,089	177,732	882,839	0	0	186,893	14,963	0	2,137,964	2,444,348	200,962	0	0	143,610	0	27,609	43,555	51,204	103,245	41,987	10,135,000	
NEEDHAM	3,409,048	188,222	1,022,769	0	0	386,099	23,379	0	1,459,481	259,216	95,952	0	0	61,056	0	0	46,401	22,088	0	36,178	7,009,889	
NEW ASHFORD	19,792	8,760	0	0	32,414	0	0	0	7,739	9,203	6,222	0	0	0	0	0	150	0	25,887	0	110,167	

Cherry Sheet Estimated Receipts FY2000, Cities and Towns

Municipality	Chapter 70	A1	A2	A3	A4	A5	A6	A7	B1	B2	B3	B4	B5	B6	B7	B8	B9	B10	B11	B12	C	
			School Transportation	School Construction	Retired Teach. Pensions	Tut of State Wards	Racial Equality	School Lunch	Lottery	Additional Assistance	Highway Fund	Local Share of Racing Taxes	Reg. Public Libraries	Police Career Incentive	Urban Renewal Programs	Veterans' Benefits	Exempt Vets. Blind & Surv Sp	Exemptions Elderly	State Owned Land	Public Libraries	Total	
NEW BEDFORD	86,440,783	0	871,280	0	0	342,004	282,803	103,552	20,617,692	901,313	795,613	0	280,250	0	0	0	225,331	147,609	477,402	14,739	195,209	111,695,580
NEW BRAINTREE	0	0	0	0	0	0	0	0	95,098	0	38,929	0	0	0	0	0	0	0	375	502	42,487	179,921
NEW MARLBOROUGH	0	0	0	0	0	0	0	0	48,746	0	58,319	0	0	0	0	0	1,100	7,536	26,388	2,557	144,646	
NEW SALEM	0	49,797	0	0	0	0	0	0	80,429	0	32,848	0	0	0	0	0	325	500	7,391	2,569	173,859	
NEWBURY	0	0	871,953	0	0	0	0	0	400,311	0	63,890	0	0	13,562	0	0	5,550	12,550	68,223	7,643	1,443,682	
NEWBURYPORT	2,926,240	85,077	20,205	0	10,579	0	10,712	10,712	1,411,898	1,736,621	101,481	0	0	104,272	0	19,985	19,894	71,284	30,059	25,785	6,574,092	
NEWTON	8,830,716	705,425	873,365	0	50,400	1,314,150	38,655	38,655	4,625,628	1,732,789	127,540	0	0	398,878	0	13,541	121,326	67,268	0	130,211	19,029,892	
NORFOLK	2,704,471	74,149	392,119	0	0	0	5,229	831,710	73,864	0	73,864	0	0	32,139	0	0	14,248	5,020	97,942	15,440	4,246,331	
NORTH ADAMS	12,436,148	109,101	659,939	0	138,461	0	16,132	3,885,831	233,872	152,669	0	0	17,200	0	0	25,182	18,313	82,830	37,452	17,847,021	17,847,021	
NORTH ANDOVER	3,449,437	219,705	1,696,193	0	15,450	0	17,051	1,638,713	151,695	130,989	0	0	0	95,158	0	0	34,326	31,826	116,707	30,035	7,627,085	
NORTH ATTLEBORO	13,091,479	198,815	1,748,497	0	0	0	0	19,576	2,580,189	0	217,121	0	0	0	0	0	16,850	23,116	258	35,546	17,955,936	
NORTH BROOKFIELD	3,514,046	49,887	0	0	8,101	0	4,786	709,955	0	81,845	0	0	0	6,688	0	0	9,308	4,900	8,552	2,822	4,409,110	
NORTH READING	2,403,001	154,465	302,125	0	6,415	0	8,890	947,950	1,189,787	97,237	0	0	0	113,447	0	19,284	13,402	15,562	43,318	16,095	5,330,978	
NORTHAMPTON	7,609,531	188,689	1,763,660	0	146,456	45,250	13,063	3,575,319	727,239	254,495	5,000	5,000	0	91,356	0	71,769	22,819	114,456	111,721	50,950	14,791,773	
NORTHBOROUGH	2,555,257	55,636	306,096	0	0	0	0	9,153	931,088	76,900	111,339	0	0	54,715	0	9,632	15,671	12,646	97,714	17,959	4,253,806	
NORTHBIDGE	9,783,914	202,310	939,866	0	65,539	0	11,482	2,024,615	3,865	141,654	0	0	0	53,864	0	19,612	11,891	18,610	28,176	22,666	13,328,064	
NORTHFIELD	0	0	181,855	0	0	0	0	0	259,698	0	62,306	0	0	0	0	0	3,338	8,032	30,516	4,071	549,816	
NORTON	8,340,303	178,197	1,532,321	0	78,446	0	12,284	0	1,836,331	0	144,485	0	0	0	0	11,219	11,676	22,590	10,279	24,030	12,202,161	
NORWELL	1,724,954	107,548	12,576	0	0	0	0	5,182	602,787	680,878	73,430	0	0	41,996	0	4,973	9,538	15,060	746	13,177	3,292,845	
NORWOOD	3,258,602	183,602	4,691	0	6,029	0	20,702	3,354,660	193,206	3,354,660	193,206	0	0	211,655	0	20,267	47,062	40,662	0	40,940	9,707,200	
OAK-BLUFFS	494,552	20,826	639,243	0	0	0	0	3,427	62,055	0	9,592	0	0	0	0	0	9,926	2,688	18,072	10,911	5,993	1,277,285
OAKHAM	54,245	1,076	0	0	1,076	0	0	0	142,381	0	39,509	0	0	0	0	0	2,973	2,514	30,653	2,973	275,339	
ORANGE	5,169,398	42,212	365,455	0	55,306	0	7,848	1,119,638	2,661	116,699	0	0	0	14,467	0	24,818	9,887	28,112	13,943	14,076	7,276,920	
ORLEANS	205,515	17,865	197,516	0	9,535	0	2,456	159,629	0	9,134	0	0	0	0	0	0	8,825	7,056	866	13,885	632,282	
OTIS	0	0	0	0	0	0	0	0	26,062	0	24,619	0	0	0	0	0	975	5,036	72,014	2,012	130,718	
OXFORD	7,318,851	150,328	0	0	15,514	0	9,184	1,873,821	0	154,041	0	0	0	19,497	0	18,938	19,782	39,262	5,527	21,286	9,646,031	
PAIPALMER	8,897,404	152,738	2,026,287	0	106,427	0	16,329	1,643,337	0	164,464	0	0	0	32,466	0	57,253	11,761	43,762	18,656	27,556	13,198,440	
PAXTON	16,233	0	0	0	0	0	0	0	397,978	0	46,417	0	0	5,593	0	0	3,625	7,530	60,315	7,907	545,598	
PEABODY	13,155,362	536,043	0	0	61,097	0	27,194	4,393,618	3,951,625	269,959	0	0	0	257,585	0	18,710	70,433	77,308	3,932	64,400	22,887,266	
PELHAM	100,200	0	0	0	0	0	0	587	128,663	0	23,330	0	0	0	0	0	638	3,520	19,527	2,940	279,405	
PEMBROKE	4,291,723	250,938	0	0	17,101	0	10,318	1,476,740	0	126,314	0	0	0	0	0	15,183	18,020	30,640	0	21,767	6,258,744	
PEPPERELL	0	0	0	0	0	0	0	0	1,105,632	0	114,655	0	0	0	0	35,495	10,152	14,056	28,522	16,107	1,324,619	
PERU	38,716	1,076	0	0	0	0	0	0	91,115	0	26,983	0	0	0	0	0	575	1,006	61,241	2,365	223,077	
PETERSHAM	156,549	12,547	6,114	0	84,951	0	612	93,110	0	48,338	0	0	0	0	0	0	1,888	3,516	14,423	2,517	339,614	
PHILLIPSTON	0	0	7,860	0	0	0	0	0	134,842	5,519	37,108	0	0	0	0	0	1,338	4,016	24,519	3,057	218,259	
PITTSFIELD	27,083,381	461,617	1,113,085	0	7,416	0	57,170	6,881,450	1,107,722	446,475	0	0	0	223,878	118,000	42,938	50,661	71,284	40,370	81,114	37,786,561	
PLAINFIELD	51,577	2,187	0	0	0	0	0	0	38,462	0	35,466	0	0	0	0	0	450	1,506	14,408	2,274	144,330	
PLAINVILLE	1,766,626	57,354	0	0	27,933	0	3,267	652,500	0	72,998	0	156,510	0	25,891	0	0	8,315	9,036	6,748	12,128	2,799,306	
PLYMOUTH	17,798,618	655,245	1,720,147	0	84,951	0	52,387	3,201,116	2,297,597	232,122	0	0	0	194,029	0	154,714	48,077	64,758	775,400	67,905	25,039,954	
PLYMPTON	478,793	29,149	0	0	0	0	0	0	206,406	0	35,768	0	0	0	0	0	2,450	5,020	0	0	761,113	
PRINCETON	0	0	436,227	0	0	0	0	0	259,558	0	75,519	0	0	0	0	0	2,600	4,016	57,372	4,122	849,377	
PROVINCETOWN	246,730	7,620	207,120	0	25,914	0	2,592	129,855	27,912	0	0	0	0	0	0	0	5,013	23,092	33,274	4,333	717,244	
QUINCY	12,679,625	280,324	930,152	0	32,492	0	34,823	9,182,520	14,555,556	444,110	0	0	258,250	0	781,783	0	79,355	209,491	244,474	18,653	124,490	39,856,098
RANDOLPH	9,796,835	172,466	0	0	76,559	0	26,242	3,309,814	2,297,597	232,122	0	0	0	193,868	0	7,252	37,000	90,468	0	51,343	16,291,566	
RAYNHAM	375	0	0	0	0	0	0	0	990,738	0	110,298	420,000	0	49,570	0	20,376	14,788	23,092	8,817	13,693	1,651,747	
READING	4,992,952	92,839	1,144,680	0	7,008	274,473	12,945	12,945	1,895,672	1,931,472	156,258	0	0	140,644	0	1,392	43,325	40,662	36,405	34,261	10,804,988	
REHOBOTH	0	0	0	0	0	0	0	0	804,647	0	147,073	0	0	0	0	0	9,700	29,640	7,534	12,336	1,065,579	
REVERE	20,848,148	205,943	24,874	0	74,604	79,805	40,998	40,998	5,351,631	6,712,698	217,056	533,333	0	237,500	0	155,495	110,465	230,920	66,519	34,889,989		
RICHMOND	319,828	24,796	0	0	0	0	1,550	102,803	0	34,998	0	0	0	0	0	0	688	1,008	1,937	2,605	480,213	
ROCHESTER	843,349	42,476	484,522	0	0	0	0	0	360,406	0	63,636	0	0	0	0	0	5,113	12,550	7,665	5,982	1,879,045	

Cherry Sheet Estimated Receipts FY2000, Cities and Towns

	A1	A2	A3	A4	A5	A6	A7	B1	B2	B3	B4	B5	B6	B7	B8	B9	B10	B11	B12	C
	Chapter 70	School Transportation	School Construction	Retired Teach Pensions	Tuit of State Wards	Racial Equality	School Lunch	Lottery	Additional Assistance	Highway Fund	Local Share of Racing Taxes	Reg Public Libraries	Police Career Incentive	Urban Renewa Programs	Veterans' Benefits	Exempt Vets. Blind & Surv Sp	Exemptions Elderly	State Owned Land	Public Libraries	Total
ROCKLAND	9,370,691	106,260	0	0	140,310	0	20,539	2,129,231	496,221	143,214	0	0	60,227	0	65,314	17,000	36,646	0	27,087	12,612,740
ROCKPORT	1,144,872	19,935	1,136,271	0	25,613	0	3,674	396,708	0	32,040	0	0	33,293	0	6,863	10,896	10,544	22,659	9,073	2,852,441
ROWE	38,515	4,169	0	0	0	0	543	3,773	0	2,476	0	0	0	0	0	225	0	2,923	1,898	54,522
ROWLEY	0	0	397,162	0	0	0	0	392,310	143,746	49,963	0	0	0	0	0	2,588	6,030	34,702	6,391	1,032,892
ROYALSTON	0	0	0	0	0	0	0	122,196	0	56,443	0	0	0	0	3,319	3,586	9,044	57,219	2,859	254,666
RUSSELL	0	0	0	0	0	0	0	193,441	0	27,915	0	0	0	0	0	1,100	2,020	222	3,073	227,771
RUTLAND	284,776	0	0	0	0	0	0	671,798	0	79,060	0	0	0	0	0	3,725	9,044	20,778	7,821	1,077,002
SALEM	10,663,526	308,981	2,925,947	0	48,020	121,280	38,823	3,584,439	4,151,021	181,688	0	0	232,998	0	51,263	73,177	69,778	16,499	66,869	22,534,309
SAUSBURY	0	0	0	0	0	0	0	544,940	0	61,322	0	0	19,533	0	6,687	8,288	15,060	177,630	8,622	842,082
SANDSFIELD	0	0	0	0	0	0	0	26,793	0	54,053	0	0	0	0	0	1,100	3,012	36,320	2,014	123,292
SANDWICH	3,497,980	165,369	2,223,842	0	13,941	0	20,327	758,436	111,247	72,494	0	0	68,033	0	6,549	34,839	17,068	654,802	23,466	7,668,393
SAUCUS	3,386,156	148,826	0	0	53,435	0	16,916	2,023,325	2,245,040	160,562	0	0	161,340	0	17,440	54,353	55,220	1,775	32,821	8,357,209
SAVOY	333,716	16,886	0	0	47,927	0	0	88,314	17,367	37,781	0	0	0	0	0	1,760	10,500	50,909	2,312	607,472
SCITUATE	2,885,532	146,053	0	0	7,215	166,225	11,738	1,274,225	1,101,119	151,791	0	0	0	0	31,370	31,275	27,108	132	21,856	5,855,639
SEEKONK	2,944,342	206,811	1,059,645	0	41,404	0	9,185	1,077,188	0	147,322	0	0	73,958	0	45,885	20,256	36,646	0	25,821	5,688,463
SHARON	4,517,494	141,753	494,936	0	0	215,231	11,695	1,215,533	78,642	134,716	0	0	107,187	0	0	24,307	7,558	82,776	21,415	7,054,243
SHEFFIELD	0	0	0	0	0	0	0	194,136	15,023	72,455	0	0	0	0	0	2,650	6,526	25,517	4,157	320,464
SHELBURNE	0	0	0	0	0	0	0	230,693	0	51,381	0	0	0	0	0	1,938	3,012	2,227	3,627	292,878
SHERBORN	297,346	27,912	0	0	0	0	1,378	186,689	26,364	31,479	0	0	4,108	0	3,346	2,338	2,010	2,578	4,601	590,149
SHIRLEY	3,120,651	71,520	0	0	77,327	0	4,140	968,745	233,500	65,632	0	0	0	0	0	11,325	16,064	42,672	13,193	4,624,769
SHREWSBURY	5,616,512	322,292	598,150	0	17,978	0	20,177	1,232,910	376,077	207,431	0	0	78,330	0	7,020	31,608	22,726	135,760	38,144	9,596,115
SHUTESBURY	491,200	0	199,920	0	0	0	1,012	124,853	0	32,685	0	0	3,328	0	0	1,263	2,510	10,860	2,807	870,438
SOMERSET	2,281,203	113,900	0	0	98,691	0	13,142	1,242,233	0	134,863	0	0	79,792	0	37,103	25,806	88,648	176	24,430	4,139,987
SOMERVILLE	22,776,772	418,255	3,736,376	0	109,257	147,027	49,458	11,028,479	20,410,649	343,307	0	0	412,759	0	38,144	231,778	99,396	0	124,860	59,926,517
SOUTH HADLEY	5,494,673	148,943	45,391	0	26,994	0	12,176	2,218,515	25,437	157,769	0	0	57,130	0	14,115	22,714	39,670	15,172	32,293	8,310,992
SOUTHAMPTON	1,794,568	34,836	510,600	0	0	0	3,411	496,005	0	73,765	0	0	0	0	464	5,725	14,056	2,862	6,787	2,943,079
SOUTHBOROUGH	1,373,264	46,075	661,256	0	0	0	4,454	374,648	0	60,834	0	0	0	0	4,796	13,566	11,546	987	8,683	2,560,109
SOUTHBURIDGE	12,234,179	158,203	1,231,050	0	5,915	0	16,143	3,009,298	0	183,025	0	0	0	0	9,733	2,241	3,000	2,430	34,035	16,897,929
SOUTHWICK	0	0	0	0	0	0	0	964,608	0	105,527	0	0	25,002	0	16,991	8,057	30,652	1,451	13,678	1,165,966
SPENCER	173,374	9,336	0	0	0	0	0	1,806,781	0	149,778	0	0	26,581	0	13,126	13,139	39,170	27,630	21,355	2,280,270
SPRINGFIELD	181,512,049	3,231,912	14,400,098	0	543,545	1,815,696	193,257	28,774,977	2,302,181	1,251,853	0	0	1,556,096	186,000	330,891	199,622	207,828	30,413	338,749	236,875,167
STERLING	0	0	0	0	0	0	0	596,775	0	98,043	0	0	30,742	0	0	6,499	1,500	6,213	9,217	748,989
STOCKBRIDGE	0	0	0	0	0	0	0	96,563	0	26,626	0	0	0	0	0	4,595	3,012	7,456	4,756	143,008
STONEHAM	2,373,084	88,798	0	0	25,689	0	10,616	1,952,971	2,553,177	135,176	0	0	137,401	0	14,028	34,309	113,452	0	29,681	7,468,382
STOUGHTON	8,078,683	156,274	251,746	0	84,695	0	23,858	2,958,620	129,781	219,169	0	0	89,258	0	29,721	43,185	49,196	0	42,475	12,156,661
STOW	0	0	0	0	0	0	0	369,807	8,776	51,409	0	0	0	0	0	2,325	3,514	2,187	8,739	446,757
STURBRIDGE	1,000,261	78,583	0	0	0	0	3,825	640,217	0	96,514	0	0	0	0	1,063	7,442	11,046	53,303	15,004	1,907,258
SUDBURY	2,086,346	195,236	788,129	0	65,727	0	13,555	1,707,338	0	174,724	0	0	82,086	0	64,865	10,709	11,044	16,673	18,510	5,168,790
SUNDERLAND	703,729	12,787	368,658	0	151,736	0	47,048	7,818,930	0	456,720	0	0	318,721	0	127,920	40,470	108,934	273,783	82,121	45,230,895
SUNTER	0	2,219	34,935	0	0	0	0	1,058,776	0	99,201	0	0	0	0	0	1,400	3,012	21,202	6,699	1,572,024
SUTTON	3,452,576	129,154	0	0	5,587	0	5,170	671,148	0	103,000	0	0	12,816	0	8,857	9,588	14,558	43,387	9,422	4,466,263
SWAMPSCOTT	1,794,304	24,492	1,720	0	11,583	180,443	8,013	906,312	443,359	36,857	0	0	79,481	0	0	20,900	21,084	780	20,454	3,549,782
SWANSEA	4,317,189	175,413	294,915	0	65,727	0	13,555	1,707,338	0	174,724	0	0	74,242	0	64,865	23,846	77,308	0	21,323	7,010,445
TAUNTON	31,829,055	429,265	3,546,192	0	151,736	0	47,048	7,818,930	0	456,720	0	0	318,721	0	127,920	40,470	108,934	273,783	82,121	45,230,895
TEMPLETON	0	2,219	34,935	0	0	0	0	1,058,776	0	99,201	0	0	0	0	0	1,400	3,012	21,202	6,699	1,572,024
TEWKSBURY	10,145,949	269,336	324,228	0	103,566	0	24,924	2,998,895	0	235,203	0	0	149,195	0	0	31,025	46,288	154,857	37,346	14,120,812
TISBURY	255,485	17,708	164,691	0	0	0	1,814	91,980	0	9,717	0	0	0	0	543	4,272	10,040	1,393	7,052	564,695
TOLLAND	0	0	0	0	0	0	0	0	12,413	22,652	0	0	0	0	0	0	0	0	0	79,367
TOPSFIELD	464,169	45,753	11,577	0	0	0	3,763	377,355	318,725	62,575	0	0	20,375	0	0	3,575	3,016	35,495	10,833	1,357,211
TOWNSEND	0	0	0	0	0	0	0	1,003,437	0	112,117	0	0	0	0	2,944	8,946	13,576	136,287	13,474	1,290,781
TRURO	187,426	23,841	201,780	0	0	0	1,063	26,243	0	3,903	0	0	0	0	3,172	3,338	3,518	467	2,779	457,530

Cherry Sheet Estimated Receipts FY2000, Cities and Towns

Municipality	Chapter 70	A1	A2	A3	A4	A5	A6	A7	B1	B2	B3	B4	B5	B6	B7	B8	B9	B10	B11	B12	C
			School Transportation	School Construction	Retired Teach Pensions	Tuit of State Wards	Racial Equality	School Lunch	Lottery	Additional Assistance	Highway Fund	Local Share of Racing Taxes	Reg Public Libraries	Police Career Incentive	Urban Renewa Programs	Veterans' Benefits	Exempt Vets. Blind & Surv Sp	Exemptions Elderly	State Owned Land	Public Librnes	Total
TYNGBOROUGH	5,100,924	151,077	876,656	0	7,823	0	10,432	0	778,947	0	78,728	0	0	0	0	25,233	11,025	15,060	10,771	13,429	7,080,105
TYRINGHAM	25,050	20,962	0	0	0	0	0	0	11,920	0	16,238	0	0	0	0	0	0	1,926	8,550	85,304	85,304
UPTON	6,942,019	140,257	1,786,628	0	73,042	0	10,644	0	440,063	0	77,793	0	0	0	0	0	3,800	10,000	56,988	6,691	595,335
UXBRIDGE	3,884,593	68,537	21,198	0	9,876	102,255	13,866	2,135,847	1,809,635	172,008	0	0	0	32,304	0	7,708	18,471	26,158	19,517	16,109	10,452,169
WAKEFIELD	613,948	19,473	0	0	17,164	0	1,308	195,715	0	27,692	0	0	0	155,869	0	16,669	65,009	70,782	16,112	37,636	8,579,892
WALES	4,243,836	159,910	302,367	0	157,154	135,396	20,913	1,675,560	1,112,115	160,446	0	0	0	0	0	0	2,100	6,526	27,252	2,962	914,140
WALPOLE	5,907,601	359,190	0	0	62,517	39,000	33,800	4,895,603	6,869,270	298,760	0	0	0	101,615	0	1,881	44,057	29,116	48,835	30,450	8,222,651
WALTHAM	6,429,829	154,201	1,170,525	0	173,842	0	9,273	1,451,378	19,199	131,078	0	0	0	494,184	0	67,029	52,253	39,658	343,056	92,557	19,554,478
WARE	10,647,711	269,425	1,171,856	0	275,360	0	23,708	1,862,888	0	179,908	0	0	0	28,220	0	19,079	11,650	30,170	11,211	16,289	9,655,944
WAREHAM	0	0	0	0	0	0	0	0	1,862,888	0	0	0	0	86,982	0	0	24,839	84,854	9,483	28,984	14,665,998
WARREN	0	0	0	0	0	0	0	0	620,325	0	77,662	0	0	3,537	0	0	4,450	15,600	2,075	7,058	730,707
WARWICK	0	0	0	0	0	0	0	0	68,021	36,354	42,023	0	0	0	0	9,815	413	3,012	88,802	2,418	250,858
WASHINGTON	14,617	0	0	0	0	0	0	0	59,851	29,889	31,482	0	0	0	0	0	575	1,000	85,081	0	222,495
WATERTOWN	2,362,662	65,063	1,093,382	0	0	0	0	12,930	2,758,181	5,571,114	134,272	0	0	215,444	0	11,219	83,631	45,724	0	50,896	12,404,518
WAYLAND	2,088,049	93,005	391,465	0	7,981	421,992	14,307	634,262	352,813	69,427	0	0	0	46,337	0	0	15,750	10,572	22,381	19,810	4,188,151
WEBSTER	6,682,971	145,412	0	0	27,626	0	14,065	2,077,210	78,026	145,857	0	0	0	37,945	0	18,972	33,440	106,926	3,367	28,175	9,399,992
WELLESLEY	2,764,669	116,826	924,758	0	526,547	15,605	1,219,914	121,858	21,241	0	82,604	0	480,749	0	0	1,814	22,563	13,052	0	46,900	6,276,496
WELFLEET	111,865	12,597	205,171	0	0	0	1,165	55,034	0	8,264	0	0	0	25,491	0	7,547	2,700	5,034	1,869	5,822	442,559
WENDELL	0	74,049	0	0	0	0	0	0	107,403	32,131	39,594	0	0	0	0	3,532	925	2,008	55,621	317,945	317,945
WENHAM	0	0	0	0	0	0	0	0	288,066	175,913	22,007	0	0	31,934	0	0	2,013	4,024	1,532	8,277	533,766
WEST BOYLSTON	2,115,280	70,741	700,472	0	0	0	4,672	594,274	85,259	71,037	0	0	0	24,184	0	0	9,400	19,616	0	9,307	3,704,242
WEST BRIDGEWATE	1,690,625	44,687	365,979	0	0	0	4,106	568,957	59,411	85,656	0	0	0	56,761	0	4,338	9,660	25,614	19,022	10,350	2,945,166
WEST BROOKFIELD	0	0	0	0	0	0	0	0	391,602	0	60,066	0	0	0	0	4,015	3,150	5,560	11,046	5,216	480,655
WEST NEWBURY	0	0	0	0	0	0	0	0	256,214	0	47,165	0	0	26,828	0	0	7,859	4,016	4,940	7,452	354,474
WEST SPRINGFIELD	11,334,735	203,003	1,019,547	0	0	0	28,545	2,884,999	1,202,253	1,126,887	106,178	0	0	183,059	0	40,683	39,738	94,878	0	43,041	16,125,775
WEST STOCKBRIDGE	0	0	0	0	0	0	0	0	95,137	0	32,702	0	0	3,705	0	0	1,613	2,510	5,454	2,414	143,535
WEST TISBURY	0	0	281,549	0	0	0	0	28,987	229,569	0	0	0	0	0	0	0	1,300	502	295,386	7,758	845,051
WESTBOROUGH	2,375,099	192,665	692,445	0	16,451	0	14,350	884,457	182,536	73,507	0	0	0	28,732	0	2,030	16,211	15,362	56,330	20,439	4,570,814
WESTFIELD	24,535,622	492,048	1,537,973	0	42,145	0	32,397	5,189,361	366,414	0	366,414	0	0	154,020	0	27,002	40,890	99,898	67,754	62,738	32,668,262
WESTFORD	6,243,378	201,686	1,073,271	0	0	0	18,792	1,202,253	1,126,887	106,178	0	0	0	87,423	0	0	14,338	27,108	611	25,314	10,127,239
WESTHAMPTON	274,975	16,673	277,312	0	2,275	0	791	118,705	0	36,663	0	0	0	0	0	0	1,275	4,016	0	2,689	735,374
WESTMINSTER	0	0	34,498	0	0	0	0	0	531,679	0	97,600	0	0	21,587	0	0	9,946	11,044	73,590	10,472	790,416
WESTON	1,185,633	204,564	77,405	0	717,148	10,263	10,263	362,594	0	13,277	0	0	0	107,391	0	0	6,363	4,518	0	20,167	2,709,323
WESTPORT	2,922,717	197,833	0	0	218,364	0	10,213	1,163,251	0	177,243	0	0	0	49,720	0	45,221	17,898	71,786	251,611	17,302	5,143,159
WESTWOOD	1,908,727	83,717	113,282	0	0	0	98,571	9,773	658,858	45,632	49,419	0	0	89,348	0	3,501	43,739	10,040	0	18,951	3,133,558
WEYMOUTH	17,473,566	362,369	0	0	39,594	0	34,651	6,584,392	3,050,391	435,119	0	0	0	346,327	0	243,433	92,566	85,890	54,924	82,858	28,886,080
WHATELY	88,508	8,078	227,298	0	0	0	0	684	109,999	0	29,320	0	0	0	0	0	1,625	2,516	2,216	2,673	476,336
WHITMAN	0	2,017	0	0	0	0	0	0	1,937,123	0	132,530	0	0	62,603	0	39,788	10,080	33,170	22,587	2,239,898	2,239,898
WILBRAHAM	0	0	0	0	0	0	0	0	1,097,776	0	144,380	0	0	63,207	0	2,999	11,988	21,586	23,198	20,544	1,385,678
WILLIAMSBURG	381,759	16,805	56,963	0	0	0	1,074	276,248	0	49,166	0	0	0	0	0	0	4,356	12,550	3,018	5,505	807,444
WILLIAMSTOWN	908,135	22,348	0	0	0	0	2,153	866,678	0	68,001	0	0	0	5,809	0	23,474	5,698	3,500	54,355	11,520	1,971,671
WILMINGTON	2,985,879	167,697	0	0	21,000	0	21,404	1,238,680	1,578,564	122,773	0	0	0	84,223	0	2,638	36,222	77,308	583	25,002	8,361,973
WINCHENDON	8,754,525	158,272	1,833,786	0	99,331	0	11,737	1,362,967	31,919	113,653	0	0	0	17,178	0	17,430	6,188	18,624	32,307	15,436	12,473,353
WINCHESTER	2,862,010	49,263	0	0	4,727	0	12,348	1,166,872	433,387	72,249	0	0	0	131,595	0	0	21,388	17,570	0	30,353	4,801,762
WINDSOR	22,421	0	0	0	0	0	0	0	54,520	35,260	48,466	0	0	0	0	0	613	1,000	44,560	2,219	209,059
WINTHROP	4,442,483	54,387	0	0	17,624	0	7,019	2,320,342	2,878,558	101,125	0	0	0	65,363	0	45,870	38,971	4,000	0	0	26,655
WOBURN	4,133,520	216,862	112,905	0	8,455	0	20,138	2,854,512	4,513,710	265,142	0	0	0	0	0	28,266	47,828	145,612	0	45,760	12,392,710
WORCESTER	130,666,545	1,702,711	8,149,479	0	351,692	920,446	152,042	26,895,378	14,860,192	1,178,150	0	0	293,250	1,075,000	168,000	131,218	230,655	459,832	133,414	316,943	189,196,947
WORTHINGTON	0	0	0	0	0	0	0	0	95,181	0	47,734	0	0	0	0	0	375	1,506	24,000	2,702	171,498
WRENTHAM	2,886,536	90,288	485,938	0	33,312	0	6,011	870,796	0	84,466	0	0	0	32,552	0	0	6,763	10,542	255,907	13,015	4,776,126
YARMOUTH	0	0	0	0	0	0	0	0	1,050,008	0	141,057	0	0	191,643	0	24,171	54,977	86,352	1,421	28,820	1,580,449
State Total	2,332,922,208	55,688,473	236,781,004	39,000,000	11,428,168	23,476,045	4,415,899	670,000,000	476,315,282	43,472,110</											

Cherry Sheet Estimated Receipts and Charges FY2000, Regional School Districts

	A1	A2	A3	A4	A5	A6	A7	A8A	A9A	A10A	B
Regional School District	Chapter 70	School Trans Prog	School Construction	Reg School Trans	Tuit of State Wards	Racial Equality	School Lunch	Energy Conservation	Multi-Year Repayments	Special Ed Assessment	Total Receipts, Net of Charges
Academic	2,740,242	46,674	0	595,365	2,777	0	11,484	0	0	0	3,396,542
Academic	9,159,871	16,239	409,154	369,817	65,731	0	13,135	0	0	-836	10,033,111
Academic	8,283,407	110,360	1,245,188	582,054	6,466	0	7,579	0	0	-730	10,234,324
Academic	7,770,065	33,815	1,196,903	482,086	61,924	0	7,855	0	0	-578	9,552,070
Vocational	2,890,763	484	0	648,313	9,277	0	3,446	0	0	0	3,552,283
Academic	14,719,927	51,330	253,226	364,123	305,112	0	12,402	0	0	-1,873	15,704,247
Academic	2,940,840	32,933	0	525,490	32,389	0	9,430	0	0	0	3,541,082
Academic	797,459	11,480	0	133,228	0	0	2,366	0	0	0	944,533
Academic	9,613,534	42,793	924,288	438,474	31,903	0	13,087	0	0	-1,197	11,062,882
Vocational	5,424,271	693	0	480,638	0	0	4,099	0	0	0	5,909,701
Vocational	3,372,821	0	0	428,668	0	0	3,425	0	0	0	3,804,914
Academic	16,599,931	146,664	0	1,039,465	67,951	0	30,424	0	0	-6,474	17,877,961
County Agricultural	1,360,203	0	46,340	160,628	0	0	2,424	0	0	0	1,569,595
Vocational	5,328,197	0	0	357,596	0	0	4,731	0	0	0	5,690,524
Vocational	1,840,606	0	0	372,122	7,384	0	2,763	0	0	0	2,222,875
Academic	7,744,500	59,803	1,813,187	1,049,608	78,998	0	16,915	0	0	-2,429	10,760,582
Academic	607,035	3,805	281,524	48,577	11,968	0	879	0	0	0	953,788
Academic	1,455,558	26,483	288,950	282,880	0	244,302	3,052	0	0	-14,463	2,286,762
Academic	6,212,898	69,144	459,489	831,142	115,460	0	19,923	0	0	-1,005	7,707,051
Academic	9,745,562	47,491	1,695,235	449,498	98,352	0	16,310	0	0	-8,128	12,044,320
Academic	1,151,595	0	0	279,346	0	165,266	2,168	0	0	-10,301	1,588,074
Academic	15,686,267	50,983	2,778,438	936,494	154,601	0	19,730	0	0	-9,275	19,617,238
Agricultural Institute	3,561,660	0	0	267,713	0	0	2,139	0	0	0	3,831,512
Academic	357,538	3,993	270,823	209,896	15,644	0	1,212	0	0	-702	858,404
Vocational	2,102,713	1,258	0	485,254	0	0	3,241	0	0	0	2,592,466
Academic	4,934,486	1,973	413,200	427,272	95,114	0	4,881	0	0	-6,887	5,870,039
Academic	2,320,154	16,293	1,082,003	183,932	52,355	0	4,199	0	0	0	3,658,936
Academic	6,568,649	43,336	127,370	805,700	29,723	0	8,885	0	0	-853	7,582,810
Academic	6,076,058	29,650	0	261,847	14,124	0	9,757	0	0	-13,355	6,378,081
Vocational	10,324,787	0	0	229,803	0	0	5,241	0	0	0	10,559,831
Vocational	11,885,647	12,285	0	498,589	3,996	0	8,044	0	0	0	12,408,561
Vocational	14,333,975	8,649	0	606,984	15,245	0	10,171	0	0	0	14,975,024
Vocational	16,031,693	0	0	982,330	0	0	13,186	0	0	0	17,027,209
Academic	6,904,616	16,468	881,199	534,070	4,215	0	9,106	0	0	0	8,349,674
Academic	2,917,648	17,915	1,550,926	294,060	84,149	0	8,109	0	0	0	4,872,807
Academic	7,731,802	109,052	0	1,211,512	54,973	130,895	19,468	0	0	0	9,257,702
Academic	1,985,938	18,180	0	280,741	3,284	0	2,312	0	0	0	2,290,455
Academic	674,466	2,618	11,294	95,613	0	0	1,083	0	0	0	785,074
Academic	4,289,174	30,754	0	374,794	5,450	0	7,598	0	0	0	4,707,770
Academic	1,769,702	22,510	0	190,969	0	326,322	3,192	0	0	0	2,312,695
Academic	2,035,696	3,765	884,237	639,321	0	0	2,949	0	0	0	3,565,968
Academic	3,794,418	21,284	88,768	388,376	16,402	0	1,635	0	0	-7,124	4,303,759
Academic	4,552,365	47,495	1,451,592	387,738	0	0	8,377	0	0	-110	6,447,457
Vocational	2,325,613	0	0	763,046	0	0	1,544	0	0	0	3,090,203
Academic	6,870,274	20,037	1,524,961	910,815	119,105	0	10,922	0	0	-2,096	9,454,018

	A1	A2	A3	A4	A5	A6	A7	A8A	A9A	A10A	B
Regional School District	Chapter 70	School Prog	School Construction	Reg School Trans	Tuit of State Wards	Racial Equality	School Lunch	Energy Conservation	Multi-Year Repayments	Special Ed Assessment	Total Receipts, Net of Charges
MONTACHUSETT	6,563,198	666	0	688,492	8,952	0	7,198	0	0	0	7,268,506
MOUNT GREYLOCK	1,869,080	2,668	0	273,341	47,549	0	6,311	0	0	-83	2,198,866
NARRAGANSETT	6,870,129	34,959	1,328,617	239,997	112,177	0	8,806	0	0	-821	8,591,864
NASHOBA	5,701,204	76,174	0	788,304	0	0	13,795	0	0	-6,637	6,572,840
NASHOBA VALLEY	2,097,018	77	0	329,130	0	0	4,268	0	0	0	2,430,493
NAUSET	3,334,026	7,622	1,473,987	545,312	17,254	0	11,564	0	0	-1,647	5,388,118
NEW SALEM WENDELL	704,472	0	173,664	0	0	0	1,342	0	0	0	879,478
NORFOLK COUNTY	692,866	0	0	206,071	0	0	1,917	0	0	0	900,854
NORTH MIDDLESEX	19,006,798	89,274	1,573,851	1,016,307	61,266	0	17,491	0	0	-8,486	21,756,501
NORTH SHORE	1,620,879	0	344,923	460,344	24,074	0	2,224	0	0	0	2,452,444
NORTHBORO SOUTHBORO	1,481,044	13,290	0	401,972	0	0	4,554	0	0	-7,316	1,893,544
NORTHEAST METROPOLITAN	6,215,046	0	0	449,456	11,342	0	7,276	0	0	0	6,683,120
NORTHERN BERKSHIRE	2,744,491	0	0	228,895	0	0	3,577	0	0	0	2,976,963
OLD COLONY	2,036,156	0	0	331,233	46,992	0	2,407	0	0	0	2,416,788
OLD ROCHESTER	1,508,825	1,345	0	342,864	13,346	0	18,793	0	0	0	1,885,173
PATHFINDER	2,146,187	0	346,794	327,269	0	0	3,872	0	0	0	2,824,122
PENTUCKET	10,628,696	15,976	791,225	508,827	0	0	17,975	0	0	0	11,962,699
PIONEER	3,723,040	23,052	135,404	467,064	53,999	0	8,943	0	0	-388	4,411,114
QUABBIN	12,835,863	108,745	3,095,298	792,789	246,361	0	17,919	0	0	-183	17,096,792
RALPH C MAHAR	3,388,702	29,117	0	385,900	112,680	0	6,053	0	0	-8,426	3,914,026
SHAWSHEEN VALLEY	3,406,786	0	0	493,904	9,851	0	4,666	0	0	0	3,915,207
SILVER LAKE	9,847,313	8,101	0	838,488	25,900	0	17,376	0	0	-1,730	10,735,448
SOUTH MIDDLESEX	2,492,947	11,961	72,602	316,965	0	0	4,220	0	0	0	2,898,695
SOUTH SHORE	1,974,420	0	327,308	258,027	0	0	3,484	0	0	0	2,563,239
SOUTHEASTERN	8,200,458	783	0	801,494	0	0	6,729	0	0	0	9,009,464
SOUTHERN BERKSHIRE	1,860,750	12,005	1,322,009	507,094	13,799	0	8,021	0	0	0	3,723,678
SOUTHERN WORCESTER	4,403,341	0	0	432,803	0	0	4,938	0	0	0	4,841,082
SOUTHWICK TOLLAND	6,502,394	27,138	574,258	471,625	2,674	55,391	10,421	0	0	-1,047	7,642,854
SPENCER EAST BROOKFIELD	10,421,034	70,504	549,190	404,875	6,384	0	14,976	0	0	-5,001	11,461,962
TANTASQUA	5,737,376	0	2,158,248	463,745	0	0	8,088	0	0	0	8,367,457
TRI COUNTY	3,275,308	1,993	0	445,376	17,491	0	2,970	0	-91,598	0	3,651,540
TRITON	8,008,319	46,826	823,383	685,087	56,993	0	20,506	0	0	-2,001	9,639,113
UPISLAND	846,029	2,280	0	423,669	0	0	933	0	0	0	1,272,911
UPPER CAPE COD	2,023,115	0	0	285,399	12,791	0	2,786	0	0	0	2,324,091
WACHUSETT	15,641,500	144,926	1,258,213	1,309,478	0	0	32,113	0	0	-5,951	18,380,279
WARREN WEST BROOKFIELD	7,171,211	46,474	1,113,805	497,495	115,332	0	9,693	0	0	-2,535	8,951,475
WHITMAN HANSON	18,594,387	80,728	0	524,884	98,896	0	23,031	0	0	-4,709	19,317,217
WHITTIER	5,041,715	0	57,450	651,370	21,082	0	9,438	0	0	0	5,781,055
Regional Total	470,410,747	2,035,373	37,196,524	40,481,332	2,701,257	922,176	705,552	0	-91,598	-145,377	554,215,986

Cherry Sheet Estimated Assessments and Charges, FY2000, Cities and Towns

	A	B1	B2	B3	B4	B5	B6	B7	B8	C1	C2	C3	D1	D2	D3	D4	E
Municipality	County Tax	Motor Vehicle Excise	Retired Employees Hlth Insurance	Retired Teachers Hlth Insurance	Mosquito Control	Air Pollution	Metropolitan Area Planning Council	Old Colony Planning Council	RMV Non Renewal	MBTA	Boston Metro Transit District	Regional Transit	Multi-Year Repayment	Special Education	Energy Conservation	STRAP	Total Assessments
ABINGTON	26,138	0	0	0	17,755	3,146	0	3,786	0	0	0	4,500	0	2,178	0	0	57,503
ACTION	44,975	0	0	0	0	5,650	4,631	0	0	0	0	18,801	0	0	0	0	74,057
ACUSHNET	77,873	0	0	0	16,095	2,010	0	0	0	0	0	20,995	0	5,422	0	0	122,395
ADAMS	39,372	0	0	0	0	1,657	0	0	0	0	0	15,111	0	0	0	0	56,140
AGAWAM	71,275	0	0	0	0	5,888	0	0	0	0	0	106,340	0	0	0	0	183,503
ALFORD	11,610	9	0	0	0	221	0	0	0	0	0	0	0	0	0	0	11,840
AMESBURY	0	0	4,663	273,166	30,177	3,461	0	0	0	0	0	71,082	0	10,827	0	0	393,376
AMHERST	17,256	0	0	154,764	0	6,264	0	0	0	0	0	728,035	0	0	0	0	906,319
ANDOVER	0	0	2,332	780,864	0	10,096	0	0	0	0	0	139,756	0	17,296	0	0	950,344
ARLINGTON	84,154	0	4,663	0	0	11,023	10,724	0	0	2,824,443	957	0	0	1,148	0	0	2,937,112
ASHBURNHAM	6,974	0	0	0	0	1,143	0	0	0	0	0	8,656	0	0	0	0	16,773
ASHBY	3,542	0	0	0	0	606	0	0	0	0	0	728	0	0	0	0	4,876
ASHFIELD	0	0	0	0	0	418	0	0	0	0	0	1,762	0	0	0	0	2,180
ASHLAND	23,829	0	0	0	22,088	3,308	3,179	0	0	338,793	0	0	0	0	0	0	391,197
ATHOL	9,846	0	0	0	0	1,987	0	0	0	0	0	28,371	0	0	0	0	40,204
ATTLEBORO	302,374	0	0	0	37,196	7,898	0	0	0	0	0	172,000	0	16,013	0	0	535,481
AUBURN	23,794	0	0	0	0	3,487	0	0	0	0	0	58,251	0	1,605	0	0	87,137
AVON	33,602	0	0	0	10,764	1,341	0	1,189	0	0	0	27,500	0	0	0	0	74,396
AYER	14,169	0	0	0	15,149	1,921	0	0	0	0	0	10,555	0	0	0	0	41,794
BARNSTABLE	912,374	0	9,316	681,494	206,118	14,614	0	0	0	0	0	203,223	0	26,351	0	0	2,053,490
BARRE	5,230	0	0	0	0	930	0	0	0	0	0	21,819	0	0	0	0	27,979
BECKET	27,762	0	0	0	13,273	584	0	0	0	340,286	0	500	0	0	0	0	42,119
BEDFORD	37,032	0	0	0	0	4,203	3,360	0	0	0	0	0	0	8,028	0	0	392,909
BELCHERTOWN	9,656	0	0	0	2,525	0	0	0	0	0	0	68,907	0	1,814	0	0	82,902
BELLINGHAM	81,786	0	0	0	31,073	3,777	3,818	0	0	0	0	0	0	0	0	0	120,454
BELMONT	64,082	0	25,629	0	0	7,493	5,906	0	0	1,420,921	764	0	0	6,717	0	0	1,531,512
BERKLEY	51,916	0	0	0	12,872	1,179	0	0	0	0	0	2,600	0	0	0	0	68,567
BERLIN	5,128	0	0	0	17,848	694	0	0	0	0	0	1,018	0	0	0	0	24,688
BERNARDSTON	0	0	0	0	0	449	0	0	0	0	0	3,742	0	0	0	0	4,191
BEVERLY	0	0	0	0	42,874	9,390	9,481	0	0	951,427	0	0	0	1,635	0	0	1,014,807
BILLERICA	62,579	0	0	448,196	47,067	9,023	0	0	0	0	0	102,816	0	6,154	0	0	675,835
BLACKSTONE	9,230	0	0	0	16,308	1,653	0	0	0	0	0	0	0	0	0	0	27,191
BLANDFORD	4,238	0	0	0	0	282	0	0	0	0	0	0	0	0	0	0	4,520
BOLTON	10,256	0	0	0	0	1,191	805	0	0	0	0	0	0	0	0	0	12,252
BOSTON	0	0	630,954	0	174,221	132,240	136,758	0	0	61,966,794	10,788	0	0	600,836	0	0	63,652,591
BOURNE	272,415	0	0	448,981	61,568	4,906	0	0	0	0	0	19,048	0	18,220	0	0	825,138
BOXBOROUGH	10,197	0	0	0	15,780	1,307	977	0	0	0	0	0	0	0	0	0	28,261
BOXFORD	0	0	0	0	0	2,640	0	0	0	0	0	0	0	0	0	0	2,640
BOYLSTON	7,179	0	0	0	0	972	0	0	0	0	0	4,001	0	0	0	0	12,152
BRAINTREE	211,438	0	2,332	855,280	43,796	9,108	8,514	0	0	1,042,689	0	0	0	3,876	0	0	2,177,033
BREWSTER	211,879	0	0	0	47,819	3,284	0	0	0	0	0	19,045	0	0	0	0	282,027
BRIDGEWATER	37,099	0	0	131,488	0	4,806	0	6,109	0	0	0	20,000	0	0	0	0	199,502
BRIMFIELD	8,861	0	0	0	0	698	0	0	0	0	0	2,470	0	0	0	0	12,029
BROCKTON	99,633	0	20,966	0	56,827	16,389	0	23,805	0	0	0	1,477,557	0	112,062	0	0	1,807,239
BROOKFIELD	3,282	0	0	0	0	568	0	0	0	0	0	7,547	0	0	0	0	11,397
BROOKLINE	437,775	0	6,985	0	0	16,722	13,299	0	0	5,072,594	1,696	0	0	0	0	0	5,549,071
BUCKLAND	0	0	0	0	0	417	0	0	0	0	0	2,569	0	0	0	0	2,986
BURLINGTON	59,037	0	0	0	0	7,068	5,771	0	0	736,006	0	0	0	0	0	0	807,882
CAMBRIDGE	222,300	0	18,643	0	0	26,799	22,979	0	0	6,778,069	2,578	0	0	19,594	0	0	7,090,962
CANTON	146,136	0	0	0	46,594	5,856	4,990	0	0	525,943	0	0	0	0	0	0	729,519

Cherry Sheet Estimated Assessments and Charges, FY2000, Cities and Towns

Municipality	A	B1	B2	B3	B4	B5	B6	B7	B8	C1	C2	C3	D1	D2	D3	D4	E
	County Tax	Motor Vehicle Excise	Retired Employees Hlth Insurance	Retired Teachers Hlth Insurance	Mosquito Control	Air Pollution	Metropolitan Area Planning Council	Old Colony Planning Council	RMV Non Renewal	MBTA	Boston Metro Transit District	Regional Transit	Multi-Year Repayment	Special Education	Energy Conservation	STRAP	Total Assessments
CARLISLE	14,920	0	0	0	0	1,722	1,130	0	0	0	0	0	0	0	0	0	17,772
CARVER	18,409	0	0	0	33,037	2,333	0	0	0	0	0	18,500	0	10,896	0	0	83,175
CHARLEMONT	0	0	0	0	0	275	0	0	0	0	0	4,036	0	0	0	0	4,311
CHARLTON	14,461	0	0	0	0	2,219	0	0	0	0	0	6,432	0	0	0	0	23,112
CHATHAM	320,700	0	0	0	72,355	4,113	0	0	0	0	0	12,701	0	0	0	0	409,869
CHELMSFORD	60,539	0	0	0	42,733	8,199	0	0	0	0	0	162,484	0	6,286	0	0	280,241
CHELSEA	0	0	13,980	0	7,246	4,853	6,782	0	0	1,470,195	253	0	220,121	28,692	0	0	1,752,122
CHESHIRE	19,181	0	0	0	0	695	0	0	0	0	0	17,502	0	0	0	0	37,378
CHESTER	3,275	0	0	0	0	272	0	0	0	0	0	0	0	0	0	0	3,547
CHESTERFIELD	997	0	0	0	0	257	0	0	0	0	0	2,915	0	0	0	0	4,169
CHICOPEE	102,675	0	0	0	0	10,236	0	0	0	0	0	319,369	0	11,802	0	0	444,082
CHILMARK	122,418	0	0	0	0	1,725	0	0	0	0	0	35,000	0	0	0	0	159,143
CLARKSBURG	7,571	0	0	0	3,746	317	0	0	0	0	0	17	0	0	0	0	11,651
CLINTON	13,846	0	0	0	12,055	2,482	0	0	0	0	0	47,497	0	1,724	0	0	77,604
COHASSET	71,008	140	0	289,499	20,048	2,509	1,737	0	0	162,452	0	0	0	0	0	0	547,393
COLRAIN	0	0	0	0	0	384	0	0	0	0	0	827	0	0	0	0	1,211
CONCORD	56,782	0	0	0	0	6,549	3,969	0	0	372,906	0	0	0	0	0	0	440,206
CONWAY	0	0	0	0	0	409	0	0	0	0	0	23	0	0	0	0	432
CUMMINGTON	997	0	0	0	0	211	0	0	0	0	0	553	0	0	0	0	1,761
DALTON	43,410	0	0	0	0	1,473	0	0	0	0	0	20,697	0	0	0	0	65,580
DANVERS	0	0	2,332	0	37,565	6,871	6,010	0	0	615,790	0	0	0	734	0	0	669,302
DARTMOUTH	368,320	0	0	0	60,896	7,262	0	0	0	0	0	64,091	0	0	0	0	500,569
DEDHAM	147,087	0	0	460,609	31,919	6,288	5,781	0	0	744,148	0	0	0	0	0	0	1,395,832
DEERFIELD	0	0	0	0	0	1,248	0	0	0	0	0	5,303	0	0	0	0	6,551
DENNIS	401,416	0	0	6,283	90,587	5,844	0	0	0	0	0	50,805	0	0	0	0	554,935
DIGHTON	58,230	0	0	0	16,644	1,322	0	0	0	0	0	2,500	0	0	0	0	78,696
DOUGLAS	8,923	0	0	0	0	1,401	0	0	0	0	0	7,174	0	0	0	0	17,498
DOVER	78,616	0	0	0	28,102	2,475	1,322	0	0	120,499	0	0	0	0	0	0	231,014
DRACUT	35,422	548	0	0	34,445	5,675	0	0	0	0	0	21,402	0	1,481	0	0	98,973
DUDLEY	10,564	0	0	0	0	1,880	0	0	0	0	0	13,282	0	0	0	0	25,726
DUNSTABLE	5,260	0	0	0	0	700	0	0	0	0	0	0	0	0	0	0	5,960
DUXBURY	54,384	0	0	0	39,073	4,663	3,687	0	0	308,025	0	0	0	0	0	0	409,832
EAST BRIDGEWATE	22,344	0	0	0	20,893	2,638	0	3,128	0	0	0	19,000	0	170	0	0	68,173
EAST BROOKFIELD	2,974	0	0	0	0	453	0	0	0	0	0	13,767	0	0	0	0	17,194
EAST LONGMEAD	49,122	0	0	0	0	3,502	0	0	0	0	0	40,679	0	10,932	0	0	104,235
EASTHAM	155,666	0	0	31,490	35,072	2,175	0	0	0	0	0	6,325	0	0	0	0	230,728
EASTHAMPTON	10,777	0	5,333	0	0	3,101	0	0	0	0	0	34,591	0	4,856	0	0	58,658
EASTON	234,322	0	2,332	0	33,270	4,999	0	5,407	0	0	0	0	0	4,718	0	0	285,048
EDGARTOWN	195,758	0	0	0	0	3,045	0	0	0	0	0	64,000	0	0	0	0	262,803
EGREMONT	25,239	0	0	0	0	519	0	0	0	0	0	0	0	0	0	0	25,758
ERVING	0	0	0	0	0	420	0	0	0	0	0	6,723	0	0	0	0	7,143
ESSEX	0	0	0	0	0	1,018	827	0	0	0	0	1,676	0	0	0	0	3,521
EVERETT	63,759	0	13,980	692,799	0	8,170	8,599	0	0	2,135,933	656	0	0	5,867	0	0	2,929,763
FAIRHAVEN	159,956	0	0	0	18,398	3,610	0	0	0	0	0	22,744	0	8,959	0	0	213,667
FALL RIVER	503,021	0	26,717	0	57,389	16,272	0	0	0	0	0	704,321	0	41,545	0	0	1,349,265
FALMOUTH	680,317	0	0	0	153,691	10,639	0	0	0	0	0	88,910	0	12,936	0	0	946,493
FITCHBURG	31,999	0	0	0	42,579	6,947	0	0	0	0	0	416,494	0	24,535	0	0	522,554
FLORIDA	7,067	19	0	0	0	188	0	0	0	0	0	0	0	0	0	0	7,274
FOXBOROUGH	92,247	0	0	0	34,828	4,064	3,933	0	0	0	0	0	0	1,969	0	0	137,061
FRAMINGHAM	108,735	0	2,332	0	0	15,446	15,665	0	0	1,592,648	0	0	0	17,058	0	0	1,751,884

Cherry Sheet Estimated Assessments and Charges, FY2000, Cities and Towns

Municipality	A	B1	B2	B3	B4	B5	B6	B7	B8	C1	C2	C3	D1	D2	D3	D4	E
	County Tax	Motor Vehicle Excise	Retired Employees Hlth Insurance	Retired Teachers Hlth Insurance	Mosquito Control	Air Pollution	Metropolitan Area Planning Council	Old Colony Planning Council	RMV Non Renewal	MBTA	Boston Metro Transit District	Regional Transit	Multi-Year Repayment	Special Education	Energy Conservation	STRAP	Total Assessments
FRANKLIN	159,182	0	8,083	319,956	54,201	6,901	6,550	0	0	0	0	0	0	1,123	0	0	554,996
FREETOWN	84,889	0	0	0	26,284	1,948	0	0	0	0	0	0	0	0	0	0	113,121
GARDNER	16,410	0	0	0	0	3,551	0	0	0	0	0	130,162	0	9,891	0	0	160,014
AQUINNAH	26,469	0	0	0	0	381	0	0	0	0	0	6,200	0	0	0	0	33,050
GEORGETOWN	0	0	0	0	27,363	1,818	0	0	0	0	0	0	0	0	0	0	29,181
GILL	0	0	0	0	0	328	0	0	0	0	0	4,496	0	0	0	0	4,824
GLOUCESTER	0	0	24,385	751,770	0	7,479	7,189	0	0	0	0	232,021	0	8,683	0	0	1,031,527
GOSHEN	1,059	0	0	0	0	220	0	0	0	0	0	1,915	0	0	0	0	3,194
GOSNOLD	12,683	1	0	0	0	182	0	0	0	0	0	0	0	0	0	0	12,866
GRAFTON	18,666	0	0	0	0	2,969	0	0	0	0	0	5,337	0	792	363	0	28,127
GRANBY	4,859	0	0	145,334	0	1,236	0	0	0	0	0	53,218	0	0	0	0	204,647
GRANVILLE	5,008	0	0	0	0	350	0	0	0	0	0	0	0	0	0	0	5,358
GREAT BARRINGTO	67,640	157	0	0	0	1,916	0	1,765	0	0	0	35,179	0	0	0	0	104,892
GREENFIELD	0	0	2,332	0	0	3,624	0	0	0	0	0	0	0	25,318	0	0	31,274
GROTON	15,994	0	0	0	0	2,322	0	0	0	0	0	15,835	0	0	0	0	34,151
GROVELAND	0	0	0	0	19,344	1,367	0	0	0	0	0	0	0	0	0	0	20,711
HADLEY	6,043	0	0	0	0	1,266	0	0	0	0	0	144,210	0	0	0	0	151,519
HALIFAX	12,366	0	0	0	16,373	1,479	0	1,765	0	0	0	0	0	0	0	0	31,983
HAMILTON	0	0	0	0	0	2,131	1,839	0	0	180,805	0	0	0	0	0	0	184,775
HAMPDEN	14,448	0	0	0	0	1,075	0	0	0	0	0	4,762	0	0	0	0	20,285
HANCOCK	10,600	0	0	0	0	225	0	0	0	0	0	0	0	0	0	0	10,825
HANOVER	37,239	0	0	0	26,042	3,511	3,155	0	0	290,122	0	0	0	0	0	0	360,069
HANSON	17,847	0	0	0	17,777	2,090	0	2,453	0	0	0	0	0	0	0	0	40,167
HARDWICK	3,282	0	0	0	0	526	0	0	0	0	0	13,310	0	0	0	0	17,118
HARVARD	14,256	0	0	67,286	0	2,416	0	0	0	0	0	0	0	0	0	0	83,958
HARWICH	313,494	0	0	0	70,779	4,574	0	0	0	0	0	44,455	0	4,899	0	0	438,201
HATFIELD	4,361	0	0	0	0	902	0	0	0	0	0	0	0	0	0	0	5,263
HAVERHILL	0	0	44,272	0	0	10,717	0	0	0	0	0	308,192	0	28,581	0	0	391,762
HAWLEY	0	0	0	0	0	80	0	0	0	0	0	180	0	0	0	0	260
HEATH	0	0	0	0	0	172	0	0	0	0	0	444	0	0	0	0	616
HINGHAM	75,462	0	0	650,504	47,022	6,406	4,978	0	0	521,743	0	0	0	839	0	0	1,306,954
HINSDALE	14,134	0	0	0	6,776	433	0	0	0	0	0	4,133	0	0	0	0	25,476
HOLBROOK	40,893	0	0	274,226	14,195	2,289	2,725	0	0	322,895	0	0	0	16,289	0	0	673,512
HOLDEN	23,076	0	0	0	0	3,424	0	0	0	0	0	61,200	0	0	0	0	87,700
HOLLAND	7,513	0	0	0	0	536	0	0	0	0	0	2,633	0	0	0	0	10,682
HOLLISTON	25,869	0	0	0	30,021	3,441	3,287	0	0	0	0	0	0	0	0	0	62,618
HOLYOKE	57,406	0	6,985	782,806	0	7,283	0	0	0	0	0	315,536	186,436	27,432	0	0	1,383,884
HOPEDALE	7,384	0	0	0	8,370	1,208	0	0	0	0	0	0	0	0	0	0	16,962
HOPKINTON	25,869	0	0	0	0	3,493	2,654	0	0	0	0	0	0	0	0	0	32,016
HUBBARDSTON	4,923	0	0	0	0	729	0	0	0	0	0	14,801	0	0	0	0	20,453
HUDSON	28,016	0	0	277,573	21,220	4,050	4,347	0	0	0	0	0	0	0	0	0	335,206
HULL	23,187	0	2,332	0	11,661	2,482	2,572	0	0	263,983	0	0	0	1,271	0	0	307,488
HUNTINGTON	1,557	0	0	0	0	435	0	0	0	0	0	3,038	0	0	0	0	5,030
IPSWICH	0	0	0	0	67,476	3,503	3,034	0	0	0	0	0	0	0	0	0	77,924
KINGSTON	26,278	0	0	0	23,463	2,644	0	2,694	0	0	0	8,000	0	5,357	0	0	68,436
LAKEVILLE	21,782	0	0	0	32,310	2,181	0	0	0	0	0	7,000	0	0	0	0	63,273
LANCASTER	8,718	0	0	0	0	1,420	0	0	0	0	0	8,187	0	0	0	0	18,325
LANESBOROUGH	29,277	0	0	0	14,073	795	0	0	0	0	0	21,352	0	0	0	0	65,497
LAWRENCE	0	0	6,985	744,456	0	10,484	0	0	0	0	0	271,054	201,682	61,193	0	0	1,295,854
LEE	54,011	0	0	0	0	1,485	0	0	0	0	0	23,095	0	0	0	0	78,591

Cherry Sheet Estimated Assessments and Charges, FY2000, Cities and Towns

A	B1	B2	B3	B4	B5	B6	B7	B8	C1	C2	C3	D1	D2	D3	D4	E
Municipality	Motor Vehicle Excise	Retired Employees Hlth Insurance	Retired Teachers Hlth Insurance	Mosquito Control	Air Pollution	Metropolitan Area Planning Council	Old Colony Planning Council	RMV Non Renewal	MBTA	Boston Metro Transit District	Regional Transit	Multi-Year Repayment	Special Education	Energy Conservation	STRAP	Total Assessments
LEICESTER	10,769	0	0	0	1,998	0	0	0	0	0	50,070	0	5,494	0	0	68,331
LENOX	60,068	0	0	0	1,484	0	0	0	0	0	43,764	0	0	0	0	105,316
LEOMINSTER	46,460	0	0	47,408	7,866	0	0	0	0	0	386,002	0	24,898	0	0	512,634
LEVERETT	0	0	0	0	426	0	0	0	0	0	312	0	0	0	0	738
LEXINGTON	95,961	6,985	0	0	10,839	7,243	0	0	852,833	0	0	0	2,599	0	0	976,460
LEYDEN	0	0	0	0	157	0	0	0	0	0	0	0	0	0	0	157
LINCOLN	22,327	0	0	0	2,773	1,940	0	0	209,497	0	0	0	0	0	0	236,537
LITTLETON	17,282	0	0	0	2,184	1,890	0	0	0	0	11,720	0	3,181	0	0	62,150
LONGMEADOW	60,872	2,332	0	0	3,994	0	0	0	0	0	36,825	0	133	0	0	104,156
LOWELL	93,170	20,966	0	0	17,108	0	0	0	0	0	598,940	0	71,873	0	0	802,057
LUDLOW	47,195	0	0	0	3,976	0	0	0	0	0	29,268	0	2,386	0	0	82,825
LUNENBURG	13,538	0	0	37,630	2,101	0	0	0	0	0	15,911	0	0	0	0	69,180
LYNN	1,503	30,282	0	34,485	14,217	19,790	0	0	2,317,424	0	0	0	72,925	0	0	2,490,626
LYNNFIELD	0	0	398,114	25,713	3,435	2,759	0	0	290,728	0	0	0	3,404	0	0	724,153
MALDEN	64,296	11,648	0	0	10,235	12,958	0	0	3,374,031	643	0	0	17,001	0	0	3,490,812
MANCHESTER	0	0	0	0	2,448	1,316	0	0	133,755	0	0	0	0	0	0	137,519
MANSFIELD	253,264	0	0	29,599	4,933	0	0	0	0	0	10,500	0	0	0	0	298,296
MARBLEHEAD	0	4,663	0	0	6,727	4,906	0	0	570,711	0	0	0	2,175	0	0	589,182
MARION	22,484	0	0	18,805	1,779	0	0	0	0	0	0	0	0	0	0	43,068
MARLBOROUGH	60,647	2,332	0	42,119	8,295	8,100	0	0	0	0	49,995	0	3,568	0	0	175,056
MARSHFIELD	60,988	0	0	44,489	5,967	5,628	0	0	517,875	0	0	0	8,404	0	0	643,351
MASHPEE	252,957	0	0	57,143	3,667	0	0	0	0	0	50,805	0	11,448	0	0	376,020
MATTAPOISETT	20,938	0	0	20,137	1,846	0	0	0	0	0	6,696	0	0	0	0	49,617
MAYNARD	17,067	0	0	0	2,426	2,558	0	0	0	0	0	0	7,947	0	0	29,998
MEDFIELD	88,760	0	0	30,026	3,451	2,817	0	0	258,024	0	0	0	0	0	0	383,078
MEDFORD	87,803	30,290	1,018,562	0	12,275	13,803	0	0	3,871,064	914	0	0	10,282	0	0	5,044,993
MEDWAY	62,132	0	0	21,978	2,824	2,798	0	0	0	0	0	0	0	0	0	89,732
MELROSE	46,585	16,311	0	0	6,389	6,737	0	0	901,668	0	0	0	1,726	0	0	979,416
MENDON	8,307	0	0	0	1,135	0	0	0	0	0	0	0	0	0	0	9,442
MERRIMAC	0	0	0	0	1,263	0	0	0	0	0	25,410	0	0	0	0	26,673
METHUEN	0	0	0	0	8,498	0	0	0	0	0	232,001	0	10,505	0	0	251,004
MIDDLEBOROUGH	34,288	0	0	61,005	4,120	0	0	0	0	0	19,500	0	6,427	0	0	125,340
MIDDLEFIELD	498	0	0	0	114	0	0	0	0	0	495	0	0	0	0	1,107
MIDDLETON	0	0	0	0	1,826	1,382	0	0	125,194	0	0	0	0	0	0	128,402
MILFORD	37,024	498	0	27,579	5,661	6,189	0	0	0	0	0	0	2,644	0	0	79,595
MILLBURY	15,794	0	0	0	2,526	0	0	0	0	0	34,994	0	6,508	0	0	59,822
MILLIS	39,308	0	145,235	16,934	1,874	1,957	0	0	202,867	0	0	0	0	0	0	408,175
MILLVILLE	3,077	0	0	0	509	0	0	0	0	0	0	0	0	0	0	3,586
MILTON	147,404	4,663	656,720	0	6,545	6,336	0	0	1,447,336	571	0	0	3,401	0	0	2,272,976
MONROE	0	0	0	0	49	0	0	0	0	0	0	0	0	0	0	52
MONSON	19,263	0	148,745	0	1,658	0	0	0	0	0	0	0	2,079	0	0	171,745
MONTAGUE	0	0	11,228	0	1,741	0	0	0	0	0	0	0	0	0	0	12,969
MONTGOMERY	20,696	0	0	0	398	0	0	0	0	0	0	0	0	0	0	21,094
MONTGOMERY	2,504	0	0	0	189	0	0	0	0	0	132	0	0	0	0	2,825
MOUNT WASHINGTON	4,543	0	0	0	79	0	0	0	0	0	0	0	0	0	0	4,627
NAHANT	0	0	0	3,740	1,034	929	0	0	157,014	0	0	0	0	0	0	162,717
NANTUCKET	0	0	0	0	9,303	0	0	0	0	0	160,205	0	0	0	0	169,508
NATICK	68,804	4,663	0	39,246	9,472	7,687	0	0	846,497	0	0	0	1,089	0	0	977,498
NEEDHAM	263,743	2,332	0	44,765	9,494	6,836	0	0	725,970	0	0	0	0	0	0	1,053,140
NEW ASHFORD	2,524	0	0	0	58	0	0	0	0	0	0	0	0	0	0	2,582

Cherry Sheet Estimated Assessments and Charges, FY2000, Cities and Towns

	A	B1	B2	B3	B4	B5	B6	B7	B8	C1	C2	C3	D1	D2	D3	D4	E
	County Tax	Motor Vehicle Excise	Retired Employees Hlth Insurance	Retired Teachers Hlth Insurance	Mosquito Control	Air Pollution	Metropolitan Area Planning Council	Old Colony Planning Council	RMV Non Renewal	MBTA	Boston Metro Transit District	Regional Transit	Multi-Year Repayment	Special Education	Energy Conservation	STRAP	Total Assessments
NEW BEDFORD	486,183	0	33,712	0	46,012	16,825	0	0	0	0	0	609,911	0	54,525	0	0	1,247,168
NEW BRAintree	1,231	0	0	0	0	202	0	0	0	0	0	510	0	0	0	0	1,943
NEW MARLBOROUGH	22,210	0	0	0	0	478	0	0	0	0	0	0	0	0	0	0	22,688
NEW SALEM	0	0	0	0	0	196	0	0	0	0	0	737	0	0	0	0	933
NEWBURY	0	0	0	28,933	47,786	1,720	0	0	0	0	0	0	0	0	0	0	78,439
NEWBURYPORT	0	0	4,563	0	23,855	4,415	0	0	0	0	0	67,424	0	8,059	0	0	108,416
NEWTON	243,982	0	23,297	0	0	27,621	19,711	0	0	4,952,287	2,987	0	0	19,393	0	0	5,289,278
NORFOLK	51,988	0	0	0	21,918	2,467	2,106	0	0	234,785	0	0	0	0	0	0	313,264
NORTH ADAMS	52,496	0	0	503,621	0	2,683	0	0	0	0	0	54,162	0	7,878	0	0	620,840
NORTH ANDOVER	0	0	0	317,711	0	6,956	0	0	0	0	0	57,171	0	6,020	0	0	387,858
NORTH ATTLEBORO	269,400	0	0	420,079	30,196	5,917	0	0	0	0	0	72,000	0	1,273	0	0	798,865
NORTH BROOKFIELD	5,230	0	0	0	0	922	0	0	0	0	0	3,472	0	4,541	0	0	14,165
NORTH READING	26,942	0	0	0	0	3,627	3,174	0	0	309,628	0	0	0	0	0	0	343,371
NORTH HAMPTON	24,295	0	5,751	0	0	6,360	0	0	0	0	0	204,532	0	4,312	0	0	245,250
NORTHBOROUGH	26,255	0	0	0	30,002	3,504	0	0	0	0	0	21,455	0	0	0	0	81,216
NORTHBRIDGE	14,666	0	0	0	0	2,728	0	0	0	0	0	0	0	0	0	0	17,448
NORTHFIELD	0	0	0	0	0	663	0	0	0	0	0	1,179	0	0	0	0	1,842
NORTH	145,925	0	0	0	26,881	3,427	0	0	0	0	0	11,300	0	7,009	0	0	194,542
NORWELL	36,115	0	0	255,219	29,157	3,061	2,371	0	0	230,454	0	0	0	0	0	0	556,377
NORWOOD	169,594	0	4,663	0	33,295	7,433	7,099	0	0	856,514	0	0	0	0	0	0	1,078,598
OAK BLUFFS	107,529	0	0	0	0	1,816	0	0	0	0	0	27,000	0	0	0	0	136,345
OAKHAM	2,461	0	0	0	0	363	0	0	0	0	0	587	0	3,411	0	0	3,411
ORANGE	0	0	0	57,712	0	1,352	0	0	0	0	0	18,292	0	0	0	0	77,356
ORLEANS	231,337	174	0	0	52,307	3,115	0	0	0	0	0	19,051	0	0	0	0	305,984
OTIS	34,325	0	0	0	16,594	632	0	0	0	0	0	500	0	0	0	0	52,051
OXFORD	14,358	0	0	0	0	2,582	0	0	0	0	0	22,665	0	452	0	0	40,057
PALMER	27,932	0	0	0	0	2,471	0	0	0	0	0	0	0	1,770	0	0	32,173
PAXTON	6,461	0	0	33,037	0	945	0	0	0	0	0	0	0	0	0	0	40,443
PEABODY	0	0	4,663	975,013	50,684	12,229	11,881	0	0	1,123,723	0	0	0	19,474	0	0	2,197,667
PELHAM	1,371	0	0	4,631	0	326	0	0	0	0	0	451	0	0	0	0	6,779
PEMBROKE	36,396	0	0	0	30,486	3,843	3,933	4,128	0	365,229	0	0	0	0	0	0	444,015
PEPPERELL	14,813	0	0	0	0	2,332	0	0	0	0	0	11,655	0	0	0	0	28,800
PERU	5,048	20	0	0	0	164	0	0	0	0	0	0	0	0	0	0	5,232
PETERSHAM	2,154	0	0	0	0	278	0	0	0	0	0	823	0	0	0	0	3,255
PHILLIPSTON	2,051	0	0	0	0	338	0	0	0	0	0	0	0	0	0	0	2,389
PITTSFIELD	252,892	826	0	0	0	9,295	0	0	0	0	0	265,155	0	13,397	0	0	541,565
PLAINFIELD	747	0	0	0	0	167	0	0	0	0	0	673	0	0	0	0	1,587
PLAINVILLE	33,285	0	0	95,723	15,048	1,648	0	0	0	0	0	12,000	0	0	0	0	157,704
PLYMOUTH	120,431	0	0	0	117,540	12,461	0	12,461	0	0	0	68,000	0	29,468	0	0	360,062
PLYMOUTH	5,902	0	0	0	12,188	628	0	674	0	0	0	0	0	0	0	0	19,392
PRINCETON	6,359	0	0	0	0	843	0	0	0	0	0	1,150	0	0	0	0	8,352
PROVINCETOWN	126,839	0	2,332	0	28,640	1,741	0	0	0	0	0	12,701	0	0	0	0	172,253
QUINCY	362,329	0	12,737	0	59,835	18,761	21,011	0	0	3,638,740	0	0	0	22,767	0	0	4,136,120
RANDOLPH	115,070	0	0	504,645	28,515	6,366	7,506	0	0	942,936	0	0	0	6,518	0	0	1,611,556
RAYNHAM	130,491	0	0	0	20,926	2,642	0	0	0	0	0	3,000	0	0	0	0	157,059
READING	44,760	0	0	0	0	6,113	5,639	0	0	637,816	0	0	0	0	0	0	694,328
REHOBOTH	115,056	0	0	54,282	34,739	2,343	0	0	0	0	0	9,700	0	0	0	0	216,120
REVERE	0	0	11,648	852,930	21,402	8,204	10,259	0	0	3,122,040	526	0	0	14,447	0	0	4,041,456
RICHMOND	22,715	0	0	0	10,841	525	0	0	0	0	0	469	0	7,140	0	0	41,690
ROCHESTER	10,539	0	0	0	27,360	1,084	0	0	0	0	0	0	0	0	0	0	38,983

Cherry Sheet Estimated Assessments and Charges, FY2000, Cities and Towns

	A	B1	B2	B3	B4	B5	B6	B7	B8	C1	C2	C3	D1	D2	D3	D4	E
Municipality	County Tax	Motor Vehicle Excise	Retired Employees Hlth Insurance	Retired Teachers Hlth Insurance	Mosquito Control	Air Pollution	Metropolitan Area Planning Council	Old Colony Planning Council	RMV Non Renewal	MBTA	Boston Metro Transit District	Regional Transit	Multi-Year Repayment	Special Education	Energy Conservation	STRAP	Total Assessments
ROCKLAND	29,370	0	0	295,326	19,135	3,624	4,234	4,234	0	367,000	0	0	0	2,791	0	0	721,480
ROCKPORT	0	0	0	125,050	0	2,379	1,862	1,862	0	0	0	41,929	0	0	0	0	171,220
ROWE	0	0	0	0	0	322	0	0	0	0	0	139	0	0	0	0	461
ROWLEY	0	0	0	0	37,086	1,319	0	0	0	0	0	0	0	0	0	0	38,405
ROYALSTON	1,641	0	0	0	0	251	0	0	0	0	0	0	0	0	0	0	1,892
RUSSELL	3,853	0	0	0	0	332	0	0	0	0	0	447	0	0	0	0	4,632
RUTLAND	6,769	0	0	25,195	0	1,110	0	0	0	0	0	4,524	0	0	0	0	37,598
SALEM	0	0	2,332	757,685	27,210	8,521	9,300	9,300	0	1,049,355	0	0	0	10,125	0	0	1,964,528
SALISBURY	0	191	0	19,248	32,774	1,874	0	0	0	0	0	0	0	0	0	0	54,087
SANDSFIELD	15,143	24	0	0	0	303	0	0	0	0	0	0	0	0	0	0	15,470
SANDWICH	292,594	0	0	0	66,124	5,159	0	0	0	0	0	31,754	0	11,995	0	0	407,626
SAUGUS	0	0	0	607,792	32,419	6,763	6,442	6,442	0	907,556	0	0	0	10,434	0	0	1,571,506
SAVOY	4,543	0	0	0	0	151	0	0	0	0	0	4,694	0	0	0	0	4,694
SCITUATE	55,508	0	0	0	34,883	4,996	4,236	4,236	0	386,132	0	0	0	870	0	0	486,625
SEEKONK	180,302	0	0	0	23,373	3,498	0	0	0	0	0	11,700	0	1,073	0	0	219,946
SHARON	107,463	0	0	0	40,609	4,518	4,098	4,098	0	448,955	0	0	0	0	0	0	605,643
SHEFFIELD	34,325	0	0	0	16,654	863	0	0	0	0	0	0	0	0	0	0	51,842
SHELBURNE	0	0	0	0	0	460	0	0	0	0	0	7,263	0	0	0	0	7,723
SHERBORN	15,672	0	0	0	25,316	1,661	1,009	1,009	0	100,402	0	0	0	0	0	0	144,060
SHIRLEY	6,977	0	0	0	0	1,373	0	0	0	0	0	19,010	0	0	0	0	27,360
SHREWSBURY	49,947	0	0	0	39,459	6,838	0	0	0	0	0	69,318	0	12,336	0	0	177,898
SHUTESBURY	0	0	0	0	0	413	0	0	0	0	0	2,482	0	0	0	0	2,895
SOMERSET	247,652	0	0	0	22,523	4,740	0	0	0	0	0	39,159	0	14,348	0	0	328,422
SOMERVILLE	85,013	0	18,640	0	0	14,715	18,266	18,266	0	4,858,946	954	0	0	4,227	0	0	5,000,761
SOUTH HADLEY	13,207	0	0	0	0	3,488	0	0	0	0	0	86,600	0	0	0	0	103,295
SOUTHAMPTON	4,672	0	0	0	0	1,112	0	0	0	0	0	1,669	0	0	0	0	7,453
SOUTHBOROUGH	22,788	0	0	0	33,266	2,668	1,815	1,815	0	0	0	6,159	0	0	0	0	66,676
SOUTHBRIDGE	0	0	0	0	0	3,108	0	0	0	0	0	33,935	0	3,661	0	0	54,960
SOUTHWICK	22,153	0	0	0	0	1,831	0	0	0	0	0	9,917	0	0	0	0	33,901
SPENCER	13,128	0	0	37,163	0	2,349	0	0	0	0	0	28,461	0	0	0	0	81,101
SPRINGFIELD	209,202	0	34,945	0	0	25,233	0	0	0	0	0	1,607,592	68,390	86,547	0	0	2,031,909
STERLING	11,692	0	0	0	0	1,644	0	0	0	0	0	19,226	0	0	0	0	32,562
STOCKBRIDGE	46,439	0	0	0	22,330	959	0	0	0	0	0	4,031	0	0	0	0	73,759
STONEHAM	39,823	0	0	312,968	0	5,415	5,437	5,437	0	548,736	0	0	0	1,823	0	0	914,202
STOUGHTON	123,312	0	0	450,187	39,352	6,193	6,751	7,086	0	0	0	74,000	0	5,671	0	0	712,552
STOW	12,344	0	0	0	22,327	1,601	1,408	1,408	0	0	0	0	0	0	0	0	37,680
STURBRIDGE	13,025	0	0	0	0	1,853	0	0	0	0	0	8,486	0	0	0	0	23,364
SUDBURY	46,800	0	0	0	0	5,379	3,717	3,717	0	349,943	0	0	0	443	0	0	406,282
SUNDERLAND	0	0	0	0	0	740	0	0	0	0	0	92,275	0	0	0	0	93,015
SUTTON	12,820	0	0	0	0	1,783	0	0	0	0	0	19,405	0	0	0	0	34,008
SWAMPSCOTT	0	0	0	0	12,551	3,862	3,360	3,360	0	482,866	0	0	0	0	0	0	502,639
SWANSEA	170,480	0	0	0	24,958	3,669	0	0	0	0	0	35,527	0	12,482	0	0	247,116
TAUNTON	410,414	0	31,380	0	56,575	10,590	0	0	0	0	0	205,700	0	18,110	0	0	732,769
TEMPLETON	6,974	0	0	0	0	1,337	0	0	0	0	0	8,535	0	0	0	0	16,846
TEWKSBURY	50,449	0	2,332	0	34,594	7,061	0	0	0	0	0	146,608	0	5,412	0	0	246,456
TISBURY	94,846	0	0	0	0	1,673	0	0	0	0	0	60,000	0	0	0	0	156,519
TOLLAND	4,623	0	0	0	0	208	0	0	0	0	0	0	0	0	0	0	4,831
TOPSFIELD	0	0	0	0	0	1,862	1,498	1,498	0	142,921	0	0	0	0	0	0	146,281
TOWNSEND	11,593	0	0	0	0	1,861	0	0	0	0	0	9,599	0	0	0	0	23,053
TRURO	113,866	0	0	0	25,791	1,376	0	0	0	0	0	6,325	0	0	0	0	147,358

Cherry Sheet Estimated Assessments and Charges, FY2000, Cities and Towns

Municipality	A	B1	B2	B3	B4	B5	B6	B7	B8	C1	C2	C3	D1	D2	D3	D4	E
	County Tax	Motor Vehicle Excise	Retired Employees Hlth Insurance	Retired Teachers Hlth Insurance	Mosquito Control	Air Pollution	Metropolitan Area Planning Council	Old Colony Planning Council	RMV Non Renewal	MBTA	Boston Metro Transit District	Regional Transit	Multi-Year Repayment	Special Education	Energy Conservation	STRAP	Total Assessments
TYNGBOROUGH	14,598	0	0	0	0	2,318	0	0	0	0	0	8,775	0	415	0	0	26,106
TYRINGHAM	10,095	0	0	0	4,767	189	0	0	0	0	0	0	0	0	0	0	15,051
UPTON	10,974	0	0	0	0	1,423	0	0	0	0	0	0	0	0	0	0	12,397
UXBRIDGE	14,871	0	0	0	0	2,417	0	0	0	0	0	0	0	0	0	0	17,288
WAKEFIELD	48,088	0	0	0	0	6,372	6,081	0	0	721,201	0	0	0	13,766	0	0	795,508
WALES	3,853	33	0	0	0	335	0	0	0	0	0	816	0	0	0	0	5,037
WALPOLE	132,822	0	2,332	0	44,486	5,775	5,261	0	0	580,811	0	0	0	3,818	0	0	775,305
WALTHAM	108,842	0	23,288	0	0	14,504	14,055	0	0	1,485,700	0	0	0	15,324	0	0	1,661,713
WARE	6,416	0	0	117,156	0	1,907	0	0	0	0	0	36,244	0	13,940	0	0	175,663
WAREHAM	43,423	0	0	369,864	42,860	4,637	0	0	0	0	0	56,000	0	362	0	0	517,146
WARREN	5,025	0	0	0	0	912	0	0	0	0	0	4,825	0	0	0	0	10,762
WARWICK	0	15	0	0	0	163	0	0	0	0	0	1,486	0	0	0	0	1,664
WASHINGTON	5,048	0	0	0	0	150	0	0	0	0	0	17	0	0	0	0	5,215
WATERTOWN	65,155	0	6,985	600,161	0	8,207	7,981	0	0	2,093,015	713	0	0	0	0	0	2,782,217
WAYLAND	39,393	0	0	0	0	4,309	2,958	0	0	294,141	0	0	0	0	0	0	340,801
WEBSTER	19,179	0	0	0	0	3,218	0	0	0	0	0	44,922	0	6,833	0	0	74,152
WELLESLEY	332,214	0	29,048	0	0	10,966	6,586	0	0	589,203	0	0	0	4,339	0	0	972,356
WELLFLEET	135,486	0	0	0	30,520	1,709	0	0	0	0	0	12,692	0	0	0	0	180,407
WENDELL	0	0	0	0	0	190	0	0	0	0	0	122	0	0	0	0	312
WENHAM	0	0	0	0	0	1,220	1,087	0	0	90,586	0	0	0	0	0	0	92,893
WEST BOYLSTON	11,076	0	0	0	0	1,548	0	0	0	0	0	23,317	0	0	0	0	35,941
WEST BRIDGEWATE	17,285	0	0	153,803	17,434	1,707	0	1,714	0	0	0	8,500	0	9,398	0	0	209,841
WEST BROOKFIELD	5,025	0	0	0	0	792	0	0	0	0	0	4,634	0	0	0	0	10,451
WEST NEWBURY	0	0	0	0	0	1,160	0	0	0	0	0	0	0	0	0	0	1,160
WEST SPRINGFIELD	71,660	0	0	766,447	0	5,619	0	0	0	0	0	234,394	0	2,174	0	0	1,080,294
WEST STOCKBRIDG	19,686	0	0	0	0	462	0	0	0	0	0	0	0	0	0	0	20,148
WEST TISBURY	87,677	0	0	0	0	1,431	0	0	0	0	0	20,000	0	0	0	0	109,108
WESTBOROUGH	38,562	0	0	0	36,307	4,824	0	0	0	0	0	9,716	0	0	0	0	89,409
WESTFIELD	85,530	0	11,648	971,018	0	7,642	0	0	0	0	0	177,912	0	14,077	0	0	1,267,827
WESTFORD	38,427	0	0	0	37,287	5,332	0	0	0	0	0	12,172	0	11,317	0	0	104,535
WESTHAMPTON	1,557	0	0	0	0	351	0	0	0	0	0	370	0	0	0	0	2,278
WESTMINSTER	10,666	0	0	0	0	1,536	0	0	0	0	0	21,061	0	0	0	0	33,263
WESTON	50,664	0	2,342	0	0	5,357	2,567	0	0	234,045	0	0	0	2,150	0	0	297,125
WESTPORT	202,050	0	0	0	45,316	3,815	0	0	0	0	0	14,611	0	11,210	0	0	277,002
WESTWOOD	133,139	0	0	0	31,668	4,655	3,178	0	0	351,639	0	0	0	7,902	0	0	532,181
WEYMOUTH	220,314	0	2,332	1,151,356	50,770	11,756	13,473	0	0	1,622,230	0	0	0	9,830	0	0	3,082,061
WHATELY	0	0	0	0	0	394	0	0	0	0	0	880	0	0	0	0	1,274
WHITMAN	19,955	0	0	0	13,061	2,706	0	3,543	0	0	0	4,000	0	0	0	0	43,265
WILBRAHAM	43,728	0	0	210,571	0	3,092	0	0	0	0	0	37,793	0	0	0	0	295,184
WILLIAMSBURG	2,367	0	0	0	0	604	0	0	0	0	0	13,389	0	0	0	0	16,360
WILLIAMSTOWN	65,116	0	0	0	0	1,925	0	0	0	0	0	15,039	0	0	0	0	82,080
WILMINGTON	44,868	0	0	0	49,207	5,503	4,882	0	0	430,446	0	0	0	5,798	0	0	540,704
WINCHENDON	8,718	0	0	0	0	1,670	0	0	0	0	0	11,230	0	842	0	0	11,785,704
WINCHESTER	60,325	0	6,985	0	0	6,860	4,991	0	0	577,466	0	0	0	3,291	0	0	659,918
WINDSOR	7,067	0	0	0	0	199	0	0	0	0	0	0	0	0	0	0	7,266
WINTHROP	0	0	2,332	303,208	7,622	3,583	4,251	0	0	543,796	0	0	0	0	0	0	864,792
WOBRURN	81,470	0	0	690,011	0	9,351	8,998	0	0	979,794	0	0	0	16,018	0	0	1,785,642
WORCESTER	147,071	0	48,926	0	0	30,110	0	0	0	0	0	1,469,788	0	89,809	0	0	1,785,704
WORTHINGTON	1,308	0	0	0	0	300	0	0	0	0	0	380	0	0	0	0	1,988
WRENTHAM	60,864	0	0	0	28,627	2,632	2,469	0	0	0	0	0	0	0	0	0	94,592
YARMOUTH	406,461	0	0	0	91,856	6,859	0	0	0	0	0	57,156	0	0	0	0	562,332
State Total	20,630,426	4,166	1,355,643	23,715,173	5,110,581	1,473,470	720,464	79,942	0	144,553,734	25,000	15,669,557	676,629	2,202,099	363	0	216,217,247

